

COMPLIANCE AUDIT

Union Township Non-Uniformed Pension Plan Erie County, Pennsylvania For the Period January 1, 2016 to December 31, 2019

January 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Board of Township Supervisors
Union Township
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We have conducted a compliance audit of the Union Township Non-Uniformed Pension Plan for the period January 1, 2016 to December 31, 2019. 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 finding 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 finding 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. State aid allocations that were deposited into the pension plan for the years ended December 31, 2014 to December 31, 2019, are presented on the Summary of Deposited State Aid and Employer Contributions.
- 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. Employer contributions that were deposited into the pension plan for the years ended December 31, 2014 to December 31, 2019, are presented on the Summary of Deposited State Aid and Employer Contributions.
- We determined that there were no employee contributions required by the plan's governing document and applicable laws and regulations for the years covered by our audit period.
- We determined whether retirement benefits calculated for plan members who retired and received a lump sum distribution 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 pension benefits due to the retired individuals and comparing these amounts to supporting documentation evidencing amounts determined and actually paid to the recipients.
- We determined whether the January 1, 2015, January 1, 2017, and January 1, 2019 actuarial valuation reports were prepared and submitted by March 31, 2016, 2018 and 2020, 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 transfers were properly authorized, timely, and appropriately recorded by plan officials by examining supporting documentation for all three of the transfers made during the audit period.

Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Union Township Non-Uniformed 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 Union Township Non-Uniformed 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 – Partial Compliance With Prior Recommendation – Receipt Of State Aid In Excess Of Entitlement
- Finding No. 2 – Incorrect Data On Certification Form AG 385 Resulting In A Net Overpayment of State Aid
- Finding No. 3 – Failure to Properly Fund Member Accounts
- Finding No. 4 – Failure To Implement Mandatory Provisions Of Act 205
- Finding No. 5 – Custodial Account Records Not Maintained By The Municipality

The contents of this report were discussed with officials of Union 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 2, 2020



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.

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 Union Township Non-Uniformed 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 69 - The Second Class Township Code, Act of May 1, 1933 (P.L. 103, No. 69), as reenacted and amended, 53 P.S. § 65101 et seq.

The Union Township Non-Uniformed Pension Plan is a single-employer defined contribution pension plan locally controlled by the provisions of Resolution 02-1, as amended, and a separately executed plan agreement with the plan's custodian with an effective date of June 1, 2018. The plan was established January 1, 1985. Active members are not required to contribute to the plan. The municipality is required to contribute 10 percent of each participant's plan compensation. As of December 31, 2019, the plan had three active members.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
STATUS OF PRIOR FINDING

Partial Compliance With Prior Recommendation

Union Township has partially complied with the prior recommendation concerning the following:

- Receipt Of State Aid In Excess Of Entitlement

During the current audit period, the township reimbursed \$1,587 to the Commonwealth for the excess state aid received in 2015. However, plan officials again failed to annually reconcile the amount of state aid allocated to the non-uniformed pension plan with the plan's defined contribution pension costs as disclosed in Finding No. 1 of this report.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Partial Compliance With Prior Recommendation – Receipt Of State Aid In Excess Of Entitlement

Condition: As disclosed in the Status of Prior Finding section of this report, the township partially complied with the prior recommendation by reimbursing the Commonwealth for the excess state aid received during 2015. However, a similar condition occurred during the current audit period. Plan officials again failed to annually reconcile the amount of state aid allocated to the non-uniformed pension plan with the plan’s defined contribution pension costs for full-time, eligible employees with the township during the years 2017 and 2019, as illustrated below:

	<u>2017</u>	<u>2019</u>
State aid allocation	\$ 10,263	\$ 11,942
Actual municipal pension costs	(8,419)	(7,971)
Excess state aid *	\$ 1,844	\$ 3,971

** It was noted that \$1,862 of the 2019 state aid allocation remained in the township’s general fund as of the date of this report.*

In addition, the township allocated state aid to an employee who made an election to withdraw his entire pension account balance during 2016 (*refer to Finding No. 2*) after attaining normal retirement age but continued employment with the township through the date of this report.

Criteria: Section 402(f)(2) of Act 205 states:

No municipality shall be entitled to receive an allocation of general municipal pension system State aid in an amount which exceeds the aggregate actual financial requirements of any municipal pension plans for police officers, paid firefighters or employees other than police officers or paid firefighters maintained by the municipality, less the amount of any aggregate annual member or employee contributions during the next succeeding plan year, as reported in the most recent complete actuarial report filed with the commission.

Cause: Plan officials again failed to establish adequate internal control procedures to annually reconcile the township’s state aid allocation with the plan’s actual defined contribution pension costs. In addition, plan officials inadvertently allocated a portion of state aid to members’ accounts attributable to supervisor meeting pay not earned from full-time positions with the township and specifically excluded under the plan document.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Effect: It is this department’s opinion that because the entire proceeds of the insurance premium tax on foreign casualty insurance companies are distributed annually to each eligible recipient municipality, it is inappropriate to use state aid in one year to offset pension costs in other years. Consequently, the overpayments of state aid must be returned to the Commonwealth for redistribution.

In addition, the township used the overpayments of state aid to pay the minimum municipal obligations (MMOs) due to the pension plan; therefore, if the reimbursement to the Commonwealth is made from the pension plan, the plan’s MMOs will not be fully paid.

Furthermore, the township’s future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We recommend that the total overpayment of state aid, in the amount of \$523 (*net of excess 2017 and 2019 state aid overpayments noted in Finding No. 2*), plus interest, be returned to the Commonwealth. A check in this amount, with interest compounded annually from date of receipt to date of repayment, at a rate earned by the pension plan, should be made payable to: Commonwealth of Pennsylvania and mailed to: Department of the Auditor General, Municipal Pension & Fire Relief Programs Unit, 321 Finance Building, Harrisburg, PA 17120. A copy of the interest calculation must be submitted along with the check.

In addition, we recommend that, in the future, plan officials reconcile the township’s annual state aid allocation with the plan’s annual defined contribution pension costs applicable to eligible full-time positions with the township and reimburse any excess state aid received to the Commonwealth.

In addition, if the reimbursement to the Commonwealth is made from pension plan funds, we recommend that any resulting MMO deficiencies be paid to the pension plan with interest, at a rate earned by the pension plan.

Management’s Response: Municipal officials agreed with the finding without exception.

Auditor’s Conclusion: The township’s compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the pension plan.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Incorrect Data On Certification Form AG 385 Resulting In A Net Overpayment Of State Aid

Condition: The township certified an ineligible non-uniformed employee (1 unit) and overstated payroll by \$16,563 and \$21,088 on the Certification Form AG 385s filed in 2017 and 2020, respectively. The township certified an employee who received a lump sum distribution of his entire pension account during April 2016 (*refer to Finding No. 1*), but continued employment with the township subsequent to the distribution date. Although in-service distributions are permitted under the plan document when a participant attains normal retirement age, a member is considered retired for certification purposes once distribution occurs and is no longer eligible for certification on Form AG 385 for state aid purposes.

Conversely, the township failed to certify an eligible non-uniformed employee (1 unit) and understated payroll by \$41,699 on the Certification Form AG 385 filed in 2018. The township failed to include an employee who retired from employment with the township on August 14, 2017 but met the criteria for certification according to Act 205, prior to separation.

Furthermore, the township certified two ineligible non-uniformed employees (2 units) and overstated payroll by \$36,356 on the Certification Form AG 385 filed in 2019. The township again certified the aforementioned employee who received a lump sum pension distribution during April 2016 and continued employment with the township after distribution, and also included another employee who received a total lump sum distribution of his entire pension account in August 2017, but continued employment with the township through November 2018. As previously noted, although in-service distributions are permitted under the plan document, these employees are considered to be retired and therefore, no longer eligible for certification purposes. The data contained on these certification forms are based on prior calendar year information.

Criteria: Pursuant to Act 205, at Section 402(e)(2), in order to be eligible for certification, an employee must have been employed on a full-time basis for at least six consecutive months and must have been participating in a pension plan during the certification year. Additionally, the instructions accompanying Certification Form AG 385 prescribes the following criteria for certification purposes:

Each Non-Uniformed Employee MUST meet each of these conditions anytime between January 1st and December 31st of the *prior calendar year*:

- a. Be an active, full-time non-uniformed employee employed by the municipality.
- b. Be employed for any six (6) consecutive months during the *prior calendar year*.
- c. Work not less than 35 hours per week.
- d. Be a member of a non-uniformed employee pension plan and meet all of its requirements.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

However, it is the opinion of this department that a member cannot be both active and retired at the same time. Since the aforementioned employees received pension benefits during 2016 and 2017, these individuals are considered to be retired for pension purposes and therefore, not eligible for state aid certification.

Cause: Plan officials were unaware that the two full-time, working employees were considered retired from employment after elections were made to receive retirement distributions under the pension plan; and therefore, were not eligible to be certified for state aid purposes. In addition, plan officials inadvertently failed to certify a plan member who worked full-time, six consecutive months in the plan year 2017 prior to separation from the township. Moreover, the township lacked adequate internal control procedures, such as having another individual review the data certified to ensure compliance with the instructions that accompanied Certification Form AG 385 prior to submission.

Effect: The data submitted on these certification forms is used, in part, to calculate the state aid due to the municipality for distribution to its pension plan. Because the township’s state aid allocation was based on pension costs, the incorrect certification of pension data affected the township’s state aid allocations, as identified below:

<u>Year</u>	<u>Normal Cost</u>	<u>Payroll Overstated (Understated)</u>	<u>State Aid Overpayment (Underpayment)</u>
2017	10.0%	\$ 16,563	\$ 1,656
2018	10.0%	(41,699)	(4,170)
2019	10.0%	36,356	3,636
2020	10.0%	21,088	<u>2,109</u>
Total Net Overpayment of State Aid			<u><u>\$ 3,231</u></u>

In addition, the township used the overpayments of 2017 and 2019 state aid to pay the minimum municipal obligations (MMOs) due to the non-uniformed pension plan for 2017 and 2019; therefore, if the reimbursement to the Commonwealth is made from the pension plan, the plan’s MMOs will not be fully paid.

Furthermore, the township’s future state aid allocations may be withheld until the finding recommendation is complied with.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Recommendation: We recommend that the total net overpayment of state aid, in the amount of \$3,231, plus interest, be returned to the Commonwealth. A check in this amount, with interest compounded annually from date of receipt to date of repayment, at a rate earned by the pension plan, should be made payable to: Commonwealth of Pennsylvania and mailed to: Department of the Auditor General, Municipal Pension & Fire Relief Programs Unit, 321 Finance Building, Harrisburg, PA 17120. A copy of the interest calculation must be submitted along with the check.

We also recommend that in the future, plan officials specifically exclude individuals receiving retirement distributions (*other than required minimum distributions prescribed under federal tax law*) from the pension plan while still actively employed by the municipality, when reporting subsequent required data for certification purposes.

Furthermore, we recommend that in the future, plan officials establish adequate internal control procedures, such as having at least two people review the data certified, to ensure compliance with the instructions that accompany Certification Form AG 385 to assist them in accurately reporting the required pension data.

Finally, if the reimbursement to the Commonwealth is made from non-uniformed pension plan funds, we recommend that any resulting MMO deficiencies be paid to the pension plan with interest, at a rate earned by the pension plan.

Management’s Response: Municipal officials agreed with the finding without exception.

Auditor’s Conclusion: Due to the potential withhold of state aid, the township’s compliance with the finding recommendation will be monitored subsequent to the release of the report and through our next engagement of the plan.

Finding No. 3 – Failure To Properly Fund Member Accounts

Condition: The township did not properly fund members’ accounts during 2018, as illustrated below:

<u>2018 Employees</u>	<u>Required Contributions</u>	<u>Actual Contributions</u>	<u>Contributions Due/(Excess)</u>
1	\$ 3,697	\$ 2,993	\$ 704
2	1,806	3,306	(1,500)
3	4,609	3,297	1,312

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: The plan’s governing document, as amended by Resolution #18-03, adopts a separately executed plan agreement with the plan’s custodian effective June 1, 2018, and establishes the municipal contribution rate at 10 percent of each participant’s plan compensation but also includes an adjustment to plan compensation for compensation received by Supervisors for meeting pay.

Cause: Plan officials failed to establish adequate internal control procedures to ensure that eligible plan members’ accounts were properly funded in accordance with the provisions contained in the plan’s governing document.

Effect: The failure to properly fund members’ accounts could result in plan members not receiving proper benefit amounts to which they are entitled to under the plan’s governing document.

Recommendation: We recommend that the township review applicable members’ accounts and make any adjustments deemed necessary, to ensure they are funded in accordance with the provisions contained in the plan’s governing document.

We also recommend that plan officials implement adequate internal control procedures to ensure that the members’ accounts are properly funded in subsequent periods in accordance with the provisions contained in the plan’s governing document.

Management’s Response: Municipal officials agreed with the finding without exception.

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

Finding No. 4 – Failure To Implement Mandatory Provisions Of Act 205

Condition: During the prior audit, plan officials were notified via verbal observation of the passage of Act 44 of 2009, which effectively amended Act 205 for the procurement of professional services contracts, and recommended that the township adopt the mandatory provisions, accordingly. However, during the current audit period, the municipality again failed to adopt such mandatory provisions. In addition, during 2018, the township changed plan consultant and custodian and joined Pennsylvania State Association of Township Supervisors for the administration of its non-uniformed pension plan; however, there was no evidence provided to support that the change was conducted in accordance with the provisions of Act 205.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Criteria: Section 701-A of Act 205, as amended by Act 44, defines a “Professional Services Contract”, as follows:

“Professional services contract.” A contract to which the municipal pension system is a party that is:

(2) for the purchase or provision of professional services, including investment services, legal services, real estate services and other consulting services; and not subject to a requirement that the lowest bid be accepted.

In addition, Section 702-A (a) of Act 205 states in part:

Each municipal pension system ... shall develop procedures to select the most qualified person to enter into a professional services contract. The procedures shall ensure that the availability of a professional services contract is advertised to potential participants in a timely and efficient manner. Procedures shall include applications and disclosure forms to be used to submit a proposal for review and to receive the award of a professional services contract.

Additionally, Section 702-A (c), (e), (f) and (h) state, in part:

Review. Procedures to select the most qualified person shall include a review of the person’s qualifications, experience and expertise and the compensation to be charged.

Conflict of interest. The municipal pension system shall adopt policies relating to potential conflicts of interest in the review of a proposal or the negotiation of a contract.

Public information. Following the award of a professional services contract, all applications and disclosure forms shall be public except for proprietary information or other information protected by law.

Notice and summary. The relevant factors that resulted in the award of the professional services contract must be summarized in a written statement to be included in or attached to the documents awarding the contract. Within ten days of the award of the professional services contract, the original application, a summary of the basis for the award and all required disclosure forms must be transmitted to all unsuccessful applications and posted on the municipal pension system’s Internet website, if an Internet website is maintained, at least seven days prior to the execution of the professional services contract.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Section 703-A (c) states in part:

Upon advertisement for a professional services contract by the municipal pension system, the contractor may not cause or agree to allow a third party to communicate with officials or employees of the municipal pension system except for requests for technical clarification.

Cause: Plan officials failed to establish adequate procedures to ensure compliance with provisions of Act 205 as previously recommended.

Effect: The township's failure to comply in all respects with the provisions stipulated in Act 205 regarding the procurement of professional investment and advisory services for the township's pension plan denotes a general lack of overall transparency of the actions taken by plan officials relative to the contracting for custodial and investment services for the township's pension plan.

Recommendation: We recommend that municipal officials obtain a comprehensive understanding of Act 205 provisions for the procurement of professional services and develop and implement formal written procedures to ensure compliance with these provisions which should include the maintaining of appropriate and sufficient supporting documentation evidencing every phase of the process to ensure the transparency of the actions taken by plan officials relative to the awarding of any future professional services contracts for its pension plan.

Management's Response: Municipal officials agreed with the finding without exception.

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

Finding No. 5 – Custodial Account Records Not Maintained By The Municipality

Condition: The municipality did not maintain adequate financial records or statements of the trust account of the non-uniformed pension plan sufficient to effectively monitor the activity in this account for the years 2018 and 2019. Prior to 2018, the former plan custodian/consultant provided account statements summarizing the annual activity of the pension plan. However, during 2018, the township changed investment custodian/consultant (*as noted in Finding No. 4*) and annual plan statements were no longer provided or maintained on file by the municipality.

Criteria: Assets held in a trust account for the purpose of plan management are to be governed by the terms and provisions of the account contract, provided that the terms and provisions of the contract are within the parameters of all prevailing pension legislation. Although the municipality may contract with a trustee to administer the financial management of the plan, the fiduciary responsibility for the plan remains with the municipality.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Cause: Plan officials were unable to obtain trust account statements from the new plan custodian for the years 2018 and 2019 prior to the commencement of the engagement.

Effect: Inadequate monitoring of the non-uniformed pension plan account could lead to undetected errors or improprieties in account transactions as well as deficiencies in authorizing and implementing pension plan policies and procedures.

Recommendation: We recommend that the municipality obtain annual account statements of the non-uniformed pension plan and monitor the statements as to the accuracy and propriety of the transactions. The minimum steps that should be applied by a municipality to adequately monitor the custodial account are:

- Verify the mathematical accuracy of the account statements;
- Reconcile the Commonwealth, municipal and members' contributions shown on the account statements to the municipality's records;
- Reconcile any large or material receipt, other than contributions, shown on the account statements to the municipality's records;
- Determine if investments are in accordance with applicable laws, regulations and policies. Reconcile investment income to the related investments;
- Review custodial statements at pension board meetings;
- Reconcile pension payments shown on the account statements to the municipality's records; and
- Reconcile any large or material disbursement, shown on the account statements to the municipality's records.

Management's Response: Municipal officials agreed with the finding without exception. Officials attempted several times to obtain municipal pension plan account statements but were told by the plan administrator that individual account statements could not be provided due to privacy issues. Township officials then requested statements from the individual plan members who provided such copies accordingly.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Auditor's Conclusion: As noted in the Criteria above, although the municipality may contract with a trustee to administer the financial management of the plan, the fiduciary responsibility and safeguarding of assets for the pension plan remain with the municipality. Therefore, in addition to the recommendation above, township officials should immediately contact the plan custodian, consultant and plan administrator and ensure that the ownership and accountability of the pension plan assets remain with the township for the benefit of its members. Since state aid is used to fund the accumulated benefits of the pension plan, if such ownership and accountability cannot be established and maintained by the township, the township should consider alternatives for administration of its pension plan, accordingly. Compliance will be evaluated during our next audit of the plan.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
POTENTIAL WITHHOLD OF STATE AID

Finding Nos. 1 and 2 contained in this audit report cite a total overpayment of state aid to the township in the amount of \$3,753, plus interest. Conditions of this nature may lead to a total withholding of state aid in the future unless those findings are corrected. A check in this amount with interest, at a rate earned by the pension plan, should be made payable to: Commonwealth of Pennsylvania, and mailed to: Department of the Auditor General, Municipal Pension & Fire Relief Programs Unit, 321 Finance Building, Harrisburg, PA 17120.

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
SUMMARY OF DEPOSITED STATE AID AND EMPLOYER CONTRIBUTIONS

Year Ended December 31	State Aid	Employer Contributions
2014	\$ 8,939	\$ 822
2015	7,569	None
2016	7,101	3,537
2017	10,263	255
2018	4,249	6,416
2019	10,080	None

UNION TOWNSHIP NON-UNIFORMED PENSION PLAN
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
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Commonwealth of Pennsylvania

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Township Supervisor and Township Secretary

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