Fiduciary File CHECKLIST

PlanPerfect
Corporate Retirement Plan Specialists

LET'S CONNECT:

CHECKLIST

We store and continually update most of these documents in your secure online portal known as: PlanSponsorLink.

ON GOING BASIS WE

Review and update the applicable documents and notify you when they are are uploaded to PlanSponsorLink.

DOCUMENTS

- ☐ PLAN DOCUMENTS (AND ANY AMENDMENTS)
- ☐ ADOPTION AGREEMENT (IF PROTOTYPE PLAN)
- ☐ TRUST AGREEMENT (IF SEPARATE FROM PLAN DOCUMENT)
- ☐ BARGAINING AGREEMENTS
- ☐ IRS DETERMINATION LETTER
- ☐ SUMMARY PLAN DESCRIPTION ("SPD")
- ☐ SUMMARY ANNUAL REPORTS
- ☐ SUMMARY OF MATERIAL MODIFICATIONS
- ☐ NOTICES TO INTERESTED PARTIES

FORM 5500

- ☐ INTERNAL REVENUE SERVICE FORM 5500
- ☐ AUDITED FINANCIAL STATEMENTS

SERVICE PROVIDER CONTRACTS

- ☐ INVESTMENT CONSULTING AGREEMENTS
- ☐ PLAN RECORDKEEPING/ADMINISTRATION AGREEMENTS
- ☐ SERVICE CONTRACTS
- ☐ PLAN ACTUARIAL/ADMINISTRATION AGREEMENTS
- ☐ CUSTODIAL AGREEMENTS

BONDING AND FIDUCIARY LIABILITY INSURANCE

- ☐ FIDELITY BOND
- ☐ FIDUCIARY LIABILITY INSURANCE POLICY

PROCEDURES & MINUTES

- ☐ FIDUCIARY COMMITTEE CHARTER
- ☐ PLAN PROCEDURE MANUAL
- ☐ INVESTMENT COMMITTEE OR OTHER MEETING MINUTES
- ☐ ADMINISTRATIVE COMMITTEE MEETING MINUTES
- ☐ EMPLOYEE/PARTICIPANT COMMUNICATIONS
- ☐ INTERNAL MEMORANDA REGARDING PLAN ADMINISTRATION

SECTION 404(C)

- ☐ SAMPLES OF REQUIRED 404(C) PARTICIPANT DISCLOSURES
- ☐ DESCRIPTION OF INVESTMENT ALTERNATIVES, INCLUDING RISK/RETURN AND FEE/EXPENSE INFORMATION
- ☐ PARTICIPANT COMMUNICATIONS REGARDING INVESTMENTS

INVESTMENT POLICY

- ☐ INVESTMENT POLICY STATEMENT

INVESTMENT MANAGEMENT

- ☐ PROSPECTUSES AND OTHER INVESTMENT INFORMATION
- ☐ INVESTMENT CONTRACTS (IF ANY)

MONITORING INVESTMENTS

- ☐ PERFORMANCE REPORTS
- ☐ INVESTMENT EXPENSES
- ☐ DOCUMENTATION OF RATIONALE PERTAINING TO FUND CHANGES
- ☐ COPIES OF INVESTMENT PRESENTATIONS
- ☐ DOCUMENTATION OF ANY "MAPPED" INVESTMENT CHANGES INCLUDING PROCEDURES AND NOTICES

MISCELLANEOUS

- [ ] ALL PLAN-RELATED FORMS NOT PREVIOUSLY LISTED
- [ ] INFORMATION ON PLAN OPERATION AND INVESTMENT
- [ ] NON-DISCRIMINATION TESTING RECORDS
- [ ] RECORDS USED TO DETERMINE ELIGIBILITY AND CONTRIBUTIONS (OR DIRECTIONS ON HOW TO ACCESS CURRENT AND HISTORIC EMPLOYEE RECORDS)

NOTES

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LET'S CONNECT:

This information was developed as a general guide to educate plan sponsors and is not intended as authoritative guidance or tax/legal advice. Each plan has unique requirements, and you should consult your attorney or tax advisor for guidance on your specific situation.