Fiduciary File Checklist

service@fiduciarydecisions.com | www.fiduciarydecisions.com | 866.516.4909

CHECKLIST

The following checklist will help you to compile and keep your Fiduciary Audit File up-to-date and assist with periodic reviews of your plan.

INSTRUCTIONS:

- **Identify** all of the documents below that are applicable to your plan by indicating a check mark next to that item.
- **Include** these documents in your Fiduciary Audit File or other centralized file and record the last date that the document was updated on this checklist.
- **Review** this checklist at least once a year to ensure that you have updated your file with the most current documents available.

DOCUMENTS

	DATE		DATE
☐ Plan Documents (and any amendments)		☐ Summary Plan Description ("SPD")	
☐ Adoption Agreement (if prototype plan)		☐ Summary Annual Reports	
☐ Trust Agreement (if separate from plan document)		☐ Summary of Material Modifications	
☐ Bargaining Agreements		☐ Notices to Interested Parties	
☐ IRS Determination Letter			

GOVERNMENT REPORTING

	DATE		DATE
☐ Internal Revenue Service Form 5500		☐ Audited Financial Statements	

SERVICE PROVIDER CONTRACTS

	DATE		DATE
☐ Investment Consulting Agreements		☐ Plan Actuarial/Administration Agreements	
☐ Plan Recordkeeping/Administration Agreements		☐ Custodial Agreements	
☐ Service Contracts			

BONDING AND FIDUCIARY LIABILITY INSURANCE

	DATE
☐ Fidelity Bond	
☐ Fiduciary Liability Insurance Policy	

PROCEDURES & MINUTES

	DATE
☐ 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)

	DATE
☐ Samples of required 404(c) participant disclosures	
☐ Description of investment alternatives, including risk/return and fee/expense information	
☐ Participant communications regarding investments	

INVESTMENT POLICY

	DATE
☐ Investment Policy Statement	

INVESTMENT MANAGEMENT

	DATE
☐ Prospectuses and other investment information	
☐ Investment Contracts (if any)	

MONITORING INVESTMENTS

	DATE
☐ 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

	DATE
☐ 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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