



R.W. Rogé & Company

PRIVATE WEALTH MANAGEMENT SINCE 1986

Fiduciary Audit File Checklist

The following items pertaining to your company retirement plan should be consolidated into a central location, reviewed annually, and updated when necessary.

1. **Fiduciary Responsibility Documents**

- ☐ Fiduciary Acknowledgement Letters
- ☐ Meeting Minutes
- ☐ Investment Committee Bylaws
- ☐ Investment Committee Conflict of Interest Policy

2. **Investment Selection and Monitoring Documents**

- ☐ Investment Monitoring Documents
- ☐ Investment Policy Statement
- ☐ Investment Call to Action Documentation
- ☐ Investment Policy Review Checklist

3. **Service Provider Due Diligence Documents**

- ☐ 408(b)2 Disclosures
- ☐ Provider Service Contracts
- ☐ Plan Expense Benchmark Reports
- ☐ Provider Initial Selection Checklists
- ☐ Provider Annual Review Checklists

4. **Participant Communication Documents**

- ☐ Enrollment Kit
- ☐ ERISA Section 404(c) Notice
- ☐ Annual Participant Fee Notice
- ☐ Summary Annual Reports with Confirmation of Annual Distribution
- ☐ Sample Participant Education Material

5. **Plan Administration Documents**

- ☐ Adoption Agreement
- ☐ Plan Document
- ☐ Summary Plan Description
- ☐ Summary of Material Modification
- ☐ 5500 Report
- ☐ Discrimination Testing
- ☐ Fidelity Bond Documentation
- ☐ Fiduciary Insurance Documentation

If you find that you are missing items from the list above, please contact us and we would be happy to provide you with the necessary forms as part of our risk management process.

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