
Sample DOL Document Request



LIST OF REQUESTED DOCUMENTS

1. Plan document and adoption agreement, with all amendments, including signature pages and effective dates;
 2. Trust Agreement, with any amendments;
 3. Most recent Summary Plan Description and any applicable Summaries of Material Modifications;
 4. Most recent IRS determination letter;
 5. Annual Report Forms 5500 for the three most recent plan years (signed copies), together with all attachments including accountant's opinion, financial statements, and notes to the financial statements;
 6. Summary Annual Reports;
 7. Black-out Notices, if any;
 8. The Plan's safe harbor notices provided to participants, if any;
 9. Organizational chart or list reflecting the officers, directors, shareholders, and managers of the Plan and its sponsoring entities;
 10. Documents describing the Plan's fiduciaries and their dates of service;
 11. Documents identifying the Social Security numbers, home addresses, work addresses, home and work phone numbers, and email addresses of the Plan Trustee, all committee members, subcommittee members with responsibility for the administration of the Plan, and other Plan fiduciaries;
 12. A list of "parties-in-interest" as defined by ERISA Section 3(14), (refer to attachment B), including their names, titles and functions;
 13. Minutes of any meetings related to the Plan, including meetings by the Board of Trustees, Administrative Committee, Investment Committee, or other Plan Committee;
 14. All corporate resolutions relating to the Plan (signed copies);
 15. Articles of Incorporation and By-laws of the Plan or its sponsoring entities;
 16. Fidelity bond (i.e. Declaration page and loss pay over rider, identifying the plan as a named insured and specifying the amount of employee dishonesty coverage);
 17. Fiduciary Liability Insurance policies, if any;
 18. Employee enrollment packets, including enrollment forms, benefit forms, benefit options Plan costs, and disclosure notices;
 19. Documents identifying all other individuals and/or entities which provide services to the Plan. Including but not limited to, third party administrators, brokers, auditors, legal counsel, consultants, actuaries, underwriters, preferred provider organizations, insurance companies, and Plan officials, during any portion of the period under review, together with applicable contracts and/or agreements (signed copies preferred);
 20. The schedules of fees, commissions, and other compensation paid in connection with the Plan;
 21. All invoices, statements, and receipts supporting the payment of administrative expenses;
 22. Documents relating to the class or type of investments held by the Plan for Which:
 - a. Revenue sharing was paid,
 - b. The amount of revenue sharing paid,
 - c. The date it was paid,
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- d. The payee for the payment, and
 - e. The date that the payment was cashed, negotiated or, if not by draft, otherwise processed;
23. All fee disclosures or notices provided to the Plan, the Company, or participants, including:
 - a. All 408(b)(2) disclosures from the Plan's service providers, received since July 1, 2012, concerning Plan-related and investment-related information (e.g. Documents describing the services provided and disclosures from service provider detailing fee, expenses, or other compensation received or billed by the service provider for those services) and,
 - b. A sample 404(a)(5) participant disclosure, describing investment-related and Plan-related information, including administrative and individual fees and expenses, if the Plan provides for participant-directed investment decisions;
 24. Three (3) sample individual benefit statement most recently issued, including any notices provided with the statement;
 25. All correspondence files in connection with the Plan; [if voluminous, please contact us prior to collection.]
 26. General ledger for the Plan;
 27. All documents sufficient to show disposition of Plan assets;
 28. The most recent Plan valuation statement for the Plan, including the current balances of each participant;
 29. The most recent internal balance sheet/statement of assets and liabilities for the Plan;
 30. All Plan bank accounts and investment statements, including a copy of cancelled checks, deposit slips, and wire transfer confirmations;
 31. Documents sufficient to show where all assets are on deposit, by name, address, and account number. Include also the names of all individuals, with respect to each account, who have authority to make deposits and withdrawals, as well as signature cards for each account.
 32. Documents describing the Plan's Investment Policy, if any;
 33. (If any) For all loans (including those secured by mortgages) made, held, or acquired by the plan during any portion of the period described in the cover letter:
 - a. Promissory note, loan application, mortgage, etc.;
 - b. Amortization/repayment schedule;
 - c. Identification of collateral, if any, together with all applicable recorded documents (UCC-1 filings, trust deeds, etc.); and
 - d. Document(s) showing date of acquisition by plan (for any loans/mortgages not originated by plan); from whom acquired and identity of originator, if different; value at acquisition; and cost paid by plan. (Note: if loan/mortgage was contributed to the plan by sponsor, so specify and indicate date and value of consideration);
 34. (If any) For all real property (including, land, buildings, equipment, motor vehicles, etc.) and coins, gems, artwork, etc., held or acquired by the plan during any portion of the period described in the cover letter:
 - a. Description, including location with street address where applicable;
 - b. Acquisition date and from whom acquired;
 - c. Value at acquisition and current value;
 - d. Information on debt financing, including amount financed, current balance or date paid in full, identity of lender, interest rate, payment terms, due date, etc.;
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- e. Use, if any, made of property and by whom;
 - f. Sources and amounts of income on any income-producing property;
 - g. Disposition date, if applicable, and details of disposition, including identity of purchaser and relationship to plan, terms of sale, value received, financing, etc.;
35. Documents relating to the Plan's forfeitures, if any, including documents showing the allocation or use of the forfeited funds during the period of review;
36. Documents sufficient to show the participant distributions processed for the Plan, as well as any written distribution policy and the most recent processed participant distribution file, including completed distribution paperwork and current status of the distribution check;
37. A list of all currently outstanding distribution checks, as well as all policies and procedures regarding the handling of outstanding or unclaimed distribution checks.
38. All policies and procedures regarding the location of missing participants and the handling of missing participants' funds;
39. Documents sufficient to show any outstanding Plan participant loans, including the names of the participant, the amount borrowed, interest rate paid, the date the loan began and the last repayment was received by the plan.
40. One sample copy of documents relating to a loan made by the Plan to a Plan participant, including promissory notes, pledge agreements, repayment summaries and schedules, and spousal approval;
41. All documents and communication relating to the policies and procedures of the Plan for the collection and transmittal of employer and employee contributions to the Plan;
42. Regarding employee contributions paid to the Plan, provide:
- a. All summary pages of payroll registers showing the total amount of employee contributions and loan repayments withheld for each pay date;
 - b. Employee contribution reports;
 - c. Cancelled checks (copies of front and back), bank statements, wire transfer acknowledgements, investment statements, or other documents reflecting the dates and the amounts received by the Plan;
 - d. Contribution history report for the Plan, including the date and the amount of each deposit for each payroll period, by employee contributions, employer contributions, and loan repayments; and
 - e. All accounting documents and communications, including general ledgers and materials expense journals, that reflect dates and amounts of employee contributions or salary deferrals withheld from payroll;
43. Documents relating to the dates and amounts of employer contributions forwarded to the Plan, including cancelled checks, bank statements, and wire transfer receipts; and
44. Documents relating to any accrued employee and employer contributions, owed but not forwarded, to the Plan, including documents showing the accounting treatment of these contributions in the Company's books.

The document above is for exemplary purposes only. A DOL document request can vary based on Investigation, type of plan and other factors unique to your plan. For more information about plan administration contact Craig Erickson, Partner-in-Charge of our Employee Benefit Plan Services group, at cerickson@wiss.com or 973.994.9400. Craig is well versed with the compliance requirements necessary to fulfill the DOL regulations.

