

**DOCUMENTS REQUIRED TO BE MADE AVAILABLE FOR INSPECTION PRIOR TO
OR AT THE START OF AN EXAMINATION OF A PENSION PLAN**

- 1) Employees' handbook/pamphlet and plan text of the Plan.
- 2) All amendments made to the Plan during the period under review.
- 3) Charter of the Pension Committee.
- 4) Copies of Minutes of any meetings held by the Pension Committee, Board of Trustee, Board of Directors or other agency which has authority to make amendments to the Plan during the period under review.
- 5) Copies of your pension plan Policies and Procedures manual including, for example:
 - Written procedures for ensuring accuracy of employers and/or members contributions;
 - Written procedures for ensuring accuracy of members' data used in the calculation of benefits;
 - Written procedures for the collection of any contribution arrears;
 - Written procedures for specific pension plan records retention; and
 - Written procedures for selecting a Third Party Administrator or fund custodian.
- 6) Copy of any documented process outlining the criteria for selecting service providers.
- 7) Copies of all approved/adopted Statement of Investment Policies and Procedures ("SIP&P") between 2014 and current.
- 8) Investment Fund Performance Reports (e.g. asset liability management study, periodical analysis, etc...) and Letter(s) of Certification (certification of being in compliance with the SIP&P and Federal Investment Rules, generally issued quarterly) during the period under review.
- 9) Copy of any documented process for selecting investment funds and providing investment options to members.
- 10) Copy of the Custodial Contract/Trust Agreement.
- 11) Copy of the Investment Management Agreement(s).
- 12) Separate Listings of the Active, Suspended, Retired, Deferred and Terminated Members as at December 31, 2016, December 31, 2017, and the latest month-end.

The listings should contain the following: First Name, Last Name, Plan Membership Status, Date of Birth, Membership Date, Employment Date, Years of Credited Service, Years of Continuous Service, Event Date (i.e. retirement/termination/death),

Province of Employment, Commuted Value for Terminated/Paid-out Members, Pension Amount for Retired Members, Elected Pension Options for Retired Members.

- 13) Examples of Annual Pension Statements (“APS”) issued to active members and Biennial Pension Statements (“BPS”) issued to inactive members, if applicable, **for each of the province** where the members reside. Please note that, if applicable, we require samples of both DB APS/BPS and DC APS/BPS during the period under review.
- 14) Examples of Termination/Retirement Statements issued to former members **for each of the province** where the former members resided. We require the sample statements for the following cases: Termination (vested, non-vested, small benefit), Retirement (early, normal, and postponed) and Deceased (prior to and after retirement) during the period under review.
- 15) Benefit calculation worksheets, if applicable, and correspondence should also be available for members who terminated (vested and non-vested), retired (early, normal, and postponed) or died (prior to and after retirement) during the period under review.
- 16) Monthly & year-end financial transaction statements issued by the Custodian(s) of the Plan for the period under review.
- 17) Appropriate internal contribution reconciliations for the periods under review between the Annual Information Return, the Form 7s (if applicable), the Actuarial Information Summary (if applicable), and the agency/employer/employee contribution amounts as reported in the custodian reports and financial statements.
- 18) Copy of your external auditor’s management letter and any internal audit reports.
- 19) Copies of instructions/procedure manual provided to the custodian/trustee authorizing payments to be made from the pension fund for the period under review.
- 20) Copies of Form 7 Summaries, submitted to the custodian/trustee, for the period. Please note for defined benefit plans, we will require the Form 7 Summaries for the period under review and the two preceding years. Note that MEPPs are exempt.
- 21) Copies of remittances (correspondences or cheques) of contributions submitted to the Plan’s custodian/trustee for the period under review.
- 22) Copy of any contribution arrears reports.

Note: The examiner(s) may identify, for review, other supporting documents and records relating to issues arising during the examination.