**Section 3000.115 Records Retention**

a) All holders of Owner's licenses or Supplier's licenses shall maintain in a place secure from theft, loss or destruction adequate records of business operations which shall be made available to the Board upon request. These records shall be held for at least as long as prescribed by the periodically published Records Retention Schedule, or longer if otherwise prescribed by general accounting and auditing procedures, litigation needs, or state or federal law. These records shall be maintained in a manner accessible to the Board or as otherwise prescribed by the Board.

b) A holder of an Owner's license, in such manner and for such time period as the Administrator may approve or require, shall keep accurate, complete and legible records of any books, records or document pertaining to, prepared in, or generated by the Riverboat Gaming Operation, regardless of physical form or characteristics or subject matter, including, but not limited to, all forms, reports, accounting records, ledgers, subsidiary records, computer maintained and generated data, internal audit records, internal control records, copies of all promotional material and advertising, correspondence and personnel records.

1) The Administrator shall publish and periodically update the Retention Schedule for records to be held by a holder of an Owner's License.

2) The ownership records shall be maintained as provided in Section 3000.1000.

3) The accounting records shall be maintained as provided in Section 3000.1010.

c) All records shall be organized and indexed in such a manner to provide immediate accessibility to agents of the Board.

d) No original book, record or document required to be maintained by this Section may be destroyed by a holder of an Owner's or Supplier's License prior to the scheduled retention date without prior approval of the Administrator.

(Source: Amended at 25 Ill. Reg. 94, effective January 8, 2001)