**Section 1501.160 Recordkeeping and Audits**

a) Owners or operators must maintain all information and data used or necessary to comply with this Part, including information and data used in the preparation of or to support all applications, licenses, licensing fee payments, solvent invoices, solvent logs, ownership information, reports, plans, budgets, reimbursement requests, and insurance claims. All information must be maintained at the drycleaning facility or at an Illinois location specified in the owner or operator’s license application under Section 1501.210 and in accordance with accepted business practices and appropriate accounting procedures and practices. The owner or operator may maintain the information under this subsection in an electronic format.

b) The Agency or its duly authorized representatives must have access to the information required to be maintained under this Part, during normal business hours, for the purpose of inspection, audit, and copying. Owners or operators must provide facilities for such access, inspection and copying.

c) Owners or operators must make information maintained under subsection (a) available to the Agency until the latest of the following:

1) The expiration of three years after the expiration of the owners’ or operators’ final annual license;

2) The expiration of three years after the expiration of the owners’ or operators’ final financial insurance for environmental liability;

3) The expiration of three years after the date the owner or operator files an Agency-issued No Further Remediation Letter under Subpart F of 35 Ill. Adm. Code 740;

4) The expiration of three years after the Agency issues approval of the owners’ or operators’ final remedial action claim;

5) The expiration of three years after the Agency issues approval of the owners’ or operators’ final insurance claim;

6) For information relating to an appeal, litigation, or other dispute or legal claim, the expiration of three years after the date of the final disposition of any such appeal, litigation, or other dispute or legal claim; or

7) The expiration of any other applicable record retention period.