**Section 1000.2410 Maintenance of Records**

Every registrant shall maintain such corporate books and records as may be necessary to facilitate a full and complete examination of the activities of the entity. While the books and records will be primarily of an accounting nature, certain other records such as minutes of meetings shall be required to document review and approval of activities and plans.

a) All accounting records shall be maintained in accordance with Generally Accepted Accounting Practices.

b) All stock entities shall maintain or cause to be maintained on their behalf full and complete lists of stockholders including address, state of residence, Taxpayer Identification Number, amount of stock owned, and any other data considered necessary.

c) All registrants shall prepare and maintain a full and complete Book of Minutes for meetings of the Board of Directors, Executive Management Committees, and other meetings wherein business of a substantial nature is contemplated or transacted. This requirement shall be in effect for all subsidiary entities of the registrants as well.

d) Primary records such as Books of Record and Source Documents shall be maintained by the individual registrant for a period of not less than 7 years, provided that if a longer retention period is prescribed by another regulatory body having jurisdiction over the registrant, that longer period shall be followed.

(Source: Amended at 30 Ill. Reg. 18990, effective December 1, 2006)