**Section 8100.1720 Escrow Books**

An independent escrowee shall establish and maintain current the following books with reference to its escrow accounts:

a) escrow ledger containing a separate ledger sheet for each escrow;

b) escrow liability controlling account; and

c) cash receipt and disbursement journal or a file containing copies of all receipts and checks and/or check stubs of checks issued by the escrow agent as a medium of posting to the records referred to in subsections (a) and (b) in which case adding machine tapes of totals of receipts and checks shall be retained. The records referred to in subsections (a) and (b) shall be reconciled at least once each month with the bank statements of the "trust" or "escrow" account. The records referred to in subsection (a) shall be reconciled at least once each week with the escrow liability controlling account referred to in subsection (b).