

14B NCAC 15A .1405 RECORDS REQUIRED

(a) A record of all orders, receipts, invoices, and payments shall be maintained by local boards and be available for inspection by any representative of the Commission during the local board's normal business hours.

(b) Local boards shall retain the following records for the length of time specified in this Paragraph:

- (1) sales report until the annual audit is completed;
- (2) warehouse report for one year;
- (3) daily store report until the annual audit is completed;
- (4) stock difference report for three years;
- (5) receiving report until the annual audit is completed;
- (6) clerk's daily sales and cash report until the annual audit is completed;
- (7) paid invoices for three years;
- (8) loss and damage claim records for three years; and
- (9) required records pursuant to 14B NCAC 15A .1903 and 14B NCAC 15B .0501 related to the sale of mixed beverages for three years.

*History Note: Authority G.S. 18B-100; 18B-203(a)(4); 18B-205; 18B-207; 18B-702(s), (u);
Eff. January 1, 1982;
Amended Eff. May 1, 1984;
Transferred and Recodified from 04 NCAC 02R .1406 Eff. August 1, 2015;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 22, 2015;
Amended Eff. March 1, 2021; December 1, 2019.*