**Section 1900.330 Record Retention**

a) Each licensee other than an occupational licensee shall maintain in a place, secure from theft, loss or destruction, adequate records of business operations that 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 in a digital format prescribed by the Administrator.

b) Each master sports wagering licensee, 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 sports wagering operation, regardless of physical form, 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.

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 licensee prior to the scheduled retention date without prior approval of the Administrator.

e) The Administrator shall publish and periodically update the Retention Schedule.