

24 NCAC 06A .0426 ACCESS TO WAGERING DATA AND RECORDS BY COMMISSION OR THE DEPARTMENT OF REVENUE

- (a) The Operator's Wagering data and records concerning its Wagering operation in the State shall be subject to inspection, review, and audit by the Commission staff, as assigned by the Director, or by the Department of Revenue.
- (b) The Internal Controls shall detail the Operator's controls to assure that all Wagering data and records concerning its Wagering operation that the Commission requires to be maintained under the Act and these Rules are appropriately segregated and controlled to prevent unauthorized access.
- (c) The Operator shall provide the Commission or the Department of Revenue with access to the Wagering data and records, on request and with reasonable notice.
- (d) The Operator shall deliver all Wagering data and records requested by the Commission or the Department of Revenue either by report or data file in the form and frequency required by the Commission or the Department of Revenue. In lieu of providing copies of such information, the Operator may provide the Commission or the Department of Revenue timely remote, electronic access to the Operator's records or information.
- (e) The Operator shall retain the Wagering data and records for a minimum of five years or for a period required by law for inspection by agents or officials of the State or federal government. If a litigation, claim, or audit is started before the expiration of the five-year period, the records shall be retained until litigation, claims, or audit findings involving the records have been resolved.

*History Note: Authority G.S. 18C-114(a)(14);
Previously adopted as Rule 1D-026;
Eff. January 8, 2024;
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