

#### **14B NCAC 15A .1405 RECORDS REQUIRED**

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 at any reasonable time. More specifically, local boards shall retain records as follows:

- (1) sales report (until annual audit completed),
- (2) warehouse report (one year),
- (3) daily store report (until annual audit completed),
- (4) stock difference report (three years),
- (5) receiving report (until annual audit completed),
- (6) clerk's daily sales and cash report (until annual audit completed), and
- (7) paid invoices (three years).

In addition, local boards shall retain the Loss and Damage Claim records and required records related to the sale of mixed beverages for a period of 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.