

**Ins 8.09 Preservation of records.** The trustee of every employe welfare fund subject to chapter 211, Wis. Stats., shall maintain the books and records of such fund in sufficient detail to permit a thorough examination of the operations of such fund by the commissioner of insurance for a period of 5 years after the close of the fiscal year of such fund in which the entries in such books or records are made. Such books and records shall include all journals, ledgers, checks, vouchers, invoices, receipts, bank statements, minutes, resolutions, agreements, contracts and other records of original or final entry. The preservation of photographic reproductions of such records shall constitute compliance with the requirements of this rule.

**History:** Cr. Register, July, 1962, No. 79, eff. 8-1-62.

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