

Prudential sourcebook for Investment Firms

Schedule 1 Record-keeping requirements

Sch 1 G

- (1) The aim of the *guidance* in the following table is to give the reader a quick overall view of the relevant record keeping requirements.
- (2) It is not a complete statement of those requirements and should not be relied on as if it were.
- (3) Table

Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
IFPRU 2.2.43R and 2.2.44R	<i>Firm's</i> assessment of its financial resources	(1) The major sources of risk the <i>firm</i> has identified (2) How the <i>firm</i> intends to deal with those risks (3) Details of the stress and scenario analyses carried out and the resulting financial resources estimated to be required	Not specified	At least three years
IFPRU 4.3.17 G	Documents relating to rating systems	All documentation relating to a <i>firm's</i> rating systems (including any document referenced in IFPRU 4 or required by the <i>UK CRR</i> that relate to the IRB approach)	Not specified	At least three years

