

Prudential sourcebook for MiFID Investment Firms

Schedule 1 Record-keeping requirements

Sch 1 G

MIFIDPRU Sch 1.1 G

(1) The aim of the *guidance* in the following table is to provide an overview of the relevant record keeping requirements in *MIFIDPRU*.

(2) It is not a complete statement of those requirements and should not be relied on as if it were.

Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
MIFIDPRU 4.7.5R	Currency conversion rate	The market rate chosen to convert <i>AUM</i> amounts in foreign currencies into the <i>firm's</i> functional currency	At the time of the relevant measurement	Not specified
MIFIDPRU 4.10.19R(3)(b)	Currency conversion rate	The market rate chosen to convert <i>COH</i> amounts in foreign currencies into the <i>firm's</i> functional currency	At the time of the relevant measurement	Not specified
MIFIDPRU 4.10.23R(4)	Basis on which <i>firm</i> has applied the alternative approach in MIFIDPRU 4.10.23R to determine the value of an order when measuring <i>COH</i>	The basis in MIFIDPRU 4.10.23R(3) on which the <i>firm</i> is applying the alternative approach in MIFIDPRU 4.10.23R to determine the value of an order when measuring <i>COH</i>	At the time that the firm decides to apply the alternative approach	Not specified
MIFIDPRU 4.15.4R	Currency conversion rate	The market rate chosen to convert <i>DTF</i> amounts in foreign currencies into the <i>firm's</i>	At the time of the relevant measurement	Not specified

Handbook reference	Subject of record	Contents of record	When record must be made	Retention period
MIFIDPRU 7.1.7R(4)	Currency conversion rate	functional currency The market rate chosen to convert the value of amounts in foreign currencies into pounds sterling for the purposes of determining the application of certain governance requirements under MIFIDPRU 7	At the time of the relevant measurement	Not specified
MIFIDPRU 7.8.10R	ICARA document approval	The firm's ICARA document and records of the governing body review and approval under MIFIDPRU 7.8.8R	At the time that the governing body approves the ICARA document under MIFIDPRU 7.8.8R	3 years from the date on which the governing body gave its approval under MIFIDPRU 7.8.8R
MIFIDPRU Sch 1.2 G MIFIDPRU investment firms are also reminded of the general record keeping obligations that apply under SYSC 9 (Record keeping).				