§ 221-h. Licensee's books and records; reports. A foreign banking corporation licensed pursuant to this article shall keep or cause each of its representatives to keep and use such books, accounts and records as will enable the superintendent to determine whether the representative is complying with the provisions of this article and with the rules and regulations lawfully made by the superintendent. Such books, accounts and records shall be preserved for at least three years; provided however, that preservation by photographic reproduction thereof or records in photographic form shall constitute compliance with the requirements of this section.

The superintendent may require such regular or special reports as may be deemed necessary to the proper supervision of licensees under this article. Such additional reports shall be in the form prescribed by the superintendent and shall be subscribed and affirmed as true under the penalties of perjury.