

15.12 Internal Controls, Record-keeping, and Reporting

- Internal accounting controls and record-keeping policies have been established in order for TSPL to meet both legal and business requirements. You are expected to maintain and adhere to these controls and policies.
- The falsification of any book, record or account relating to the business of TSPL, its clients, or its suppliers, or to the disposition of assets of the firm, its clients (including without limitation the submission of any false personal expense statement, claim for reimbursement of a non-business expense) is prohibited.
- All transactions effected on behalf of TSPL must be properly, accurately and currently posted on the firm's books. Employees may not execute any client transaction that is not recorded on the books of TSPL, regardless of whether the employee receives compensation for the transaction or not.