

**326.19 Records preserved — audits.**

A registrant whose application for apportioned registration has been accepted shall preserve the records upon which the registration is based for a period of three years after the close of the registration year. Upon request of the department, all fleet owners shall make all such records available to the department for audit as to accuracy of computation and payment. An audit shall be conducted at the office of the registrant during normal business hours. However, if circumstances dictate, the registrant may be required to present the records at the office of motor carrier services of the department. If the registrant's operational records are not located in the base state and it is necessary for the base state to send auditors to the location where the records are normally kept, the base state may require the registrant to reimburse the per diem and travel expenses incurred by the auditors in performing the audit. The department may enter into agreements with authorized agencies or other contracting jurisdictions for joint audits of any registrant.

[S13, §1571-m16; C24, 27, 31, 35, §4866; C39, §5003.04; C46, 50, 54, 58, §321.56; C62, 66, §326.4; C71, 73, 75, 77, 79, 81, §326.19]

2002 Acts, ch 1063, §49