

**351—4.37(68A,68B) Record keeping.**

**4.37(1) *Copies of reports.*** A committee shall preserve a copy of every report it files for at least three years following the filing of the report.

**4.37(2) *Supporting documentation.*** The documentation which supports a committee's disclosure report shall be preserved by the committee for at least five years after the due date of the report that covers the activity documented in the records; however, a committee is not required to preserve these records for more than three years from the certified date of dissolution of the committee. At a minimum, the supporting documentation shall consist of all of the following:

*a.* A ledger or similar record-keeping device which details all contributions received by the committee. This record shall include the name and address of each person making a contribution in excess of \$10, with the date and amount of the contribution. In lieu of or in addition to a ledger, the committee may record contributions received through a receipt book or other method of individually documenting the contributions, such as by making and keeping copies of the contribution checks.

*b.* The check register for the committee's account(s).

*c.* Bank statements for the committee's account(s).

*d.* Copies of canceled or duplicate checks for committee expenditures, if available.

*e.* Copies of bills or receipts for committee expenditures.

*f.* For committees which pay reimbursement for committee-related mileage, copies of vehicle mileage logs, including travel dates, distance driven, and travel purpose (description of event or activity). For a candidate's committee which leases a vehicle, the mileage log shall detail all mileage driven on the vehicle, including non-committee-related mileage.

This rule is intended to implement Iowa Code Supplement sections 68A.203, 68A.302, 68A.402 and 68A.403 and Iowa Code section 68B.32A.