

**351—4.21(68A) Filing of reconciled bank statement.** A candidate, a committee, an independent expenditure committee, or a sole individual filing Form IE-I may be required to submit a copy of a bank statement including a reconciliation to justify outstanding checks and other discrepancies between the ending balance on the bank statement and the ending balance on a statement or report when requested to do so by the board. The board may impose sanctions against a person for failing to file a requested reconciled bank statement.

This rule is intended to implement Iowa Code sections 68A.402A and 68B.32A(4).  
[ARC 0235D, IAB 4/29/26, effective 6/3/26]