

351—4.37(68A,68B) Recordkeeping.

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.*

a. The documentation that supports a committee's disclosure report shall be preserved by the committee for at least five years after the due date of the report; 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:

b. A ledger or similar recordkeeping device that details all contributions received by the committee. This record shall include the name and address of each person making a contribution in excess of \$25 with the corresponding 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.

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

d. Bank statements for the committee's account(s).

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

f. Copies of bills or receipts for committee expenditures.

g. For committees that 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 that leases a vehicle, the mileage log shall detail all mileage driven on the vehicle, including non-committee-related mileage.

4.37(3) *Records forwarded.* An officer of a committee who is replaced by another officer shall forward within seven days any committee records to the subsequently appointed or elected committee officer. The board may grant an extension of time for good cause. Failure to forward records pursuant to this rule may subject the former officer to board sanctions.

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

[ARC 0235D, IAB 4/29/26, effective 6/3/26]