

**621—8.4(20) Annual report.**

**8.4(1) *Time of filing.*** An employee organization shall file a complete annual report:

- a.* Before the employee organization may be certified as the exclusive representative of a bargaining unit; and
- b.* Once the employee organization is certified, within 90 days following the certified employee organization's fiscal year end; and
- c.* When the certified employee organization files a petition to amend its certification.

**8.4(2) *Form and content.*** The annual report shall be on the form prescribed by the board and uploaded in suPERB and shall contain:

- a.* The names, addresses, email addresses, and telephone numbers of the organization, any parent organization or organizations with which it is affiliated, the principal officers and all representatives.
- b.* The name, address, email address, and telephone number of its local agent for service of process.
- c.* A general description of the public employees the organization represents or seeks to represent.
- d.* The amounts of the initiation fee and monthly dues members must pay.
- e.* A pledge, in a form prescribed by the board, that the organization will comply with the laws of the state and that it will accept members without regard to age, race, sex, religion, national origin or physical disability, as provided by law.
- f.* A financial report and audit.

(1) The financial report shall contain, at a minimum, the following information: the cash balance from the previous year; a listing of sources and amounts of income; an identified listing of disbursements; and a closing balance. For the first annual report filed by an employee organization, the financial report shall reflect the last completed fiscal year of the organization or, in the case of a new organization, the last completed quarter or quarters of the current fiscal year. For annual reports filed mid-fiscal year with petitions for amendment of certification, the financial report shall reflect the last completed quarter or quarters of the current fiscal year.

(2) The audit shall consist of a statement that the financial report has been reviewed and found to be true and accurate. The audit must be signed by an auditing committee or a person or persons who hold no office in the employee organization and who did not prepare the financial report.

*g.* The name(s) of the person(s) required to be bonded pursuant to rule 621—8.5(20), the amount of the bond, and the name of the corporate surety company that issued the bond(s).

**8.4(3) *Method of filing.*** The annual report shall be uploaded in suPERB pursuant to 621—Chapter 16.

[ARC 2916C, IAB 1/18/17, effective 2/22/17; ARC 3278C, IAB 8/30/17, effective 8/10/17; ARC 7011C, IAB 5/3/23, effective 6/7/23]