

641—154.24(124E) Record-keeping requirements.

154.24(1) Sales and distribution. A manufacturer shall maintain complete and accurate electronic sales transaction records in the department's secure sales and inventory tracking system, including:

- a. The date of each sale or distribution;
- b. The item number, product name and description, and quantity of medical cannabidiol sold or otherwise distributed; and
- c. The sale price.

154.24(2) Financial transactions. A manufacturer shall maintain records that reflect all financial transactions and the financial condition of the business. The following records shall be maintained for at least five years and made available for review, upon request of the department:

- a. Purchase invoices, bills of lading, sales records, copies of bills of sale, and any supporting documents, to include the items or services purchased, from whom the items were purchased, and the date of purchase;
- b. Bank statements and canceled checks for all business accounts;
- c. Accounting and tax records;
- d. Records of all financial transactions, including contracts and agreements for services performed or services received;

154.24(3) Other records.

a. A manufacturer shall maintain the following for at least five years, unless otherwise noted, and provide to the department upon request:

- (1) All personnel records;
- (2) Records of any theft, loss, or other unaccountability of any medical cannabidiol or plant material;
- (3) Transport manifests and incident reports; and
- (4) Records of all samples sent to a testing laboratory and the quality assurance test results.

b. A manufacturer shall maintain for at least one year and provide to the department upon request its controlled access system data and visitor manifests.

c. A manufacturer shall use the department's secure sales and inventory tracking system to maintain the following:

- (1) Crop input records;
- (2) Production records;
- (3) Transportation records; and
- (4) Inventory records.

154.24(4) Entry into the department's secure sales and inventory tracking system. Unless otherwise provided in these rules, a manufacturer shall adhere to the following schedule for entering data into the department's secure sales and inventory tracking system.

a. A manufacturer shall enter data in real time for data related to:

- (1) Transport of medical cannabidiol, plant material, waste material, and laboratory samples; and
- (2) Sales of medical cannabidiol to dispensaries.

b. A manufacturer shall enter data on changes to inventory of plant material and medical cannabidiol by the end of the business day in which the changes occurred.

c. A manufacturer shall enter data within five business days for data related to:

- (1) Application and use of crop inputs and other solvents and chemicals; and
- (2) Other manufacturing and production records not related to inventory of plant material, medical cannabidiol, and waste material.

[ARC 3606C, IAB 1/31/18, effective 3/7/18; ARC 4489C, IAB 6/5/19, effective 7/10/19; see Delay note at end of chapter; ARC 6343C, IAB 6/15/22, effective 7/20/22]