

## ALL ELECTION PARTICIPANTS

## Record keeping requirements

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

All election participants are responsible for keeping full and accurate records relevant to their election funding and disclosure requirements.

Good record keeping practices promote accountability and transparency and increase public confidence in election campaigning in local government. Records help to protect election participants should the integrity of their financial reporting be reviewed during or after an election campaign.

Failure to keep relevant election records is **unlawful** and may result in enforcement action.

## What records need to be kept?

Election participants (and their associated entities) must keep complete and accurate records about:

- gifts (donations) made or received
- loans made or received
- electoral expenditure incurred
- other campaign expenses
- dedicated campaign bank accounts
- disclosure returns
- any other matters required to be stated in a disclosure form.

In general terms, the following items should be kept:

- bank statements
- invoices
- receipt books
- deposit books
- cheque books
- general ledgers
- notices
- copies of advertisements or election material.

Records must include any information necessary to demonstrate compliance with the election funding and disclosure obligations under legislation.

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## More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).



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If monies have been spent during the election to print, publish or broadcast an advertisement or other election material, the record for this expenditure must include three parts:

- a copy of the advertisement or other material
- the audience
- the name of the election location (whether an entire local government area or a specific ward or division).

An agent of an election participant has a specific responsibility to keep a record of their compliance with agent obligations. Additional information about an agent's obligations can be found in [Fact sheet 38 – Funding and disclosure overview for agents](#).

### How do records need to be kept?

All records must be in English, be accurate and be held in a way that allows the ECQ to examine them conveniently and properly for audit or compliance purposes.

Records may be kept in paper or electronic form. It is strongly recommended that paper records are also saved electronically. Copies of all electronic records should be regularly backed up in a separate location.

### How long should records be kept?

Records must be kept and made available to the ECQ for inspection for a period of at least **5 years** after the election.

All election participants are subject to ECQ compliance reviews and may be asked to provide evidence to satisfy the ECQ that disclosure requirements have been properly met.

### Tips for good record keeping

Good record keeping supports full and accurate disclosure. It is strongly recommended that election participants:

- record receipt of gifts and loans as soon as practical so they are not overlooked or forgotten
- save any paper records electronically to ensure they are not destroyed
- keep comprehensive records in an orderly format for easy and quick retrieval
- regularly back-up electronic records
- ensure their records are up-to-date.

#### **NOTICE**

The Local Government Electoral Regulation 2023 has added new requirements for records kept by election participants during local government elections and by-elections.

Some of these new requirements are detailed on the next pages. This fact sheet does not replace the Regulation, and all participants should consider seeking legal advice if they have any questions.

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## Specific requirements for records of gifts and loans

An election participant who receives a gift or loan must include the information below as part of their record of the gift or loan.

- Relevant details of gift or loan (see [Fact sheet 11 – Relevant details of gifts and loans](#))
- A statement that the person who made the gift or loan is not a prohibited donor
- If the gift is not money, how the value of the gift was determined under section 108 of the LGEA
- If the gift or loan was returned or refunded:
  - The date the return or refund was made
  - If non-monetary, how the value was determined under section 108 of the LGEA
- If electoral expenditure was gifted:
  - How the electoral expenditure benefitted the recipient
  - How section 109C(1)(b) of the LGEA applies to the gift
  - Any consideration provided by the recipient
  - A copy of the invoice (if any)
  - Details of any arrangement between entities that led to the expenditure (if any)

## Specific requirements for records of electoral expenditure incurred

Records of incurred electoral expenditure must include specific information:

- The cost of electoral expenditure
- Date amount was paid
- Description of goods or services for which the electoral expenditure was incurred
- Name and business address of the person who supplied the goods or provided the services
- Date the goods or services were supplied or provided
- If section 109E(4) of the LGEA applies, the date the goods were first used for a campaign purpose during a capped expenditure period
- Copy of the invoice or receipt issued to the election participant for the electoral expenditure
- If electoral expenditure benefits another participant, then the following is required:
  - Information detailing how the electoral expenditure benefits the other participant
  - Details of any applicable circumstances under section 109C(1)(b) of the LGEA
  - Details of consideration (if any) that the person received from the participant incurring the expenditure
  - Copy of invoice (if any) issued by the person to the participant for electoral expenditure
  - If expenditure was incurred under an arrangement between election participants, details of the arrangement
- If expenditure for a quadrennial election is incurred under section 123V of the LGEA, details of how it relates to the election
- If expenditure for a quadrennial election is incurred by an unregistered third party that is required to be registered for the election, details of how the expenditure relates to the election

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## Records for dedicated campaign bank accounts

### FOR CANDIDATES OR GROUPS OF CANDIDATES

When amounts are paid **into** the dedicated campaign bank account, the following information must be included in the record of the deposit:

- the amount
- whether the amount deposited is a gift, loan or something else
- all details necessary to show the amount is a gift, loan or something else.

### FOR CANDIDATES, GROUPS OF CANDIDATES, REGISTERED POLITICAL PARTIES THAT ENDORSE A CANDIDATE, REGISTERED THIRD PARTIES OR THIRD PARTIES THAT SHOULD BE REGISTERED

For amounts paid **from** the dedicated campaign bank account, the following information must be included in the record of the payment:

- the amount
- if amount is electoral expenditure, the information necessary to show what the electoral expenditure paid for
- if amount is made up of money remaining in a dedicated campaign bank account after an election, the record must include necessary details illustrating the money has been handled correctly e.g.,
  - given to a charity nominated by the election participant
  - given to a political party (if allowed).

## What are the penalties for not keeping adequate records?

Failure to keep relevant election records may incur a maximum penalty of 20 penalty units (valued at \$3,338 as of 1 July 2025).



### RELATED FACT SHEETS

Fact sheet 11 – Relevant details of gifts and loans

Fact sheet 18 – Real-time disclosure of electoral expenditure by candidates, groups of candidates and registered political parties

Fact sheet 20 – Real-time disclosure of gifts and loans by candidates

Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates

Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties

Fact sheet 35 – Real-time disclosure of gifts received by third parties

Fact sheet 38 – Funding and disclosure overview for agents

All fact sheets can be found on the [ECQ's website](#).

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