

RECORD KEEPING REQUIREMENTS

This fact sheet relates to candidates, registered political parties, associated entities, third parties and donors involved in State elections and by-elections.

Financial and disclosure records

Under part 11, division 12A of the *Electoral Act 1992*, **candidates, registered political parties, associated entities, third parties and agents** are required to keep complete and accurate records about:

- gifts
- loans
- electoral expenditure
- dedicated campaign bank accounts
- donations made to other election participants
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books
- acknowledgment books
- deposit books
- cheque books
- journals
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions and sufficient information should be kept to ensure the election participant is able to demonstrate that they have complied fully with their election and disclosure obligations.

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

Records may be kept in **paper or electronic form**. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times.

The records must be kept by:

- the person who makes the record, or
- the person who (with the authority of the election participant), the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be **kept for 5 years** from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ (section 305D).

There are substantial penalties for not complying with record keeping responsibilities and obligations. The maximum penalty for not complying with record keeping requirements is 20 penalty units for each offence (as of 1 July 2020, the value of 1 penalty unit is \$133.45).

Electoral advertising record keeping obligations

Records relating to the ordering, payment and delivery, as well as distribution, publication or broadcasting of electoral advertising, if electoral expenditure was incurred to print, publish or broadcast an advertisement or other election material, and if these are required to be provided to the ECQ in a disclosure return (under section 283 of the *Electoral Act 1992*).

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and **must include a copy of the advertisement or other election material** (section 305A).

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast; and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation; and
- if the distribution, publication or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units (As of 1 July 2020, the value of 1 penalty unit is \$133.45).

Record keeping obligations for broadcasters and publishers

Candidates and registered political parties should note that records on electoral advertising must also be kept by the broadcasters and publishers of election material and electoral advertising (section 305B) and they are required to provide the ECQ with a disclosure return (under sections 284 and 285 of the *Electoral Act 1992*) containing details of each advertisement and all related transactions.

Records must be kept for **5 years after the day that the record is made** and are subject to audits and compliance activities conducted by the ECQ. Broadcasters and publishers are also subject to penalties should they not comply with their record keeping obligations.

For more information about requirements for broadcasters and publishers, refer to:

[Handbook 5 - Election and Disclosure Obligations for Broadcasters and Publishers for State elections and by-elections](#)