This fact sheet relates to candidates, groups of candidates, registered political parties, associated entities, third-party campaigners and donors involved in local government elections.

Candidates, groups of candidates, registered political parties, associated entities and third parties are responsible for keeping full and accurate records to meet electoral funding and disclosure requirements.

Good recordkeeping practices promote accountability and transparency and increase public confidence in election campaigning in local government. Records help to protect candidates, groups, political parties, third parties and political donors should the integrity of financial reporting be subjected to review during or after an election campaign.

What records need to be kept?

For donations of $500 or more (which includes aggregated or cumulative amounts of $500 or more), relevant details of the gift or loan must be recorded, including: the value, the date the gift or loan was made, the terms under which it was given, and the original source of the gift or loan (if the gift/loan is made by another entity or third party), as well as the donor’s name, address and the primary occupation or business. This information must be recorded and disclosed for all individuals, corporations, associations, trusts and industrial organisations that make donations of totalling $500 or more.

Political participants must keep all relevant records required to make proper electoral disclosures. Bank statements, invoices, receipt books, deposit books, cheque books, ledgers, and notices which relate to information contained in a disclosure return should also be kept. Records may be in paper or electronic form.

How long should records be kept?

All relevant election records for funding and disclosure must be kept and made available to the ECQ for inspection for a period of at least five years after the election.

All electoral 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 recordkeeping

Good recordkeeping supports full and accurate disclosure. It is strongly recommended you:

- record receipt of gifts and loans as soon as practical so they are not overlooked or forgotten
- save any paper records electronically to preserve and ensure they are not destroyed
- ensure recordkeeping is systematic and comprehensive for easy and quick retrieval
- regularly back-up electronic records, and
- ensure recordkeeping is up-to-date.

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 $2,669 as at 1 July 2019).