

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. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Financial and disclosure records

Candidates, registered political parties, associated entities, third parties, donors, and agents are required to keep complete and accurate records about:

- gifts made or received,
- political donations (including donor statements),
- loans,
- electoral expenditure,
- other campaign expenses,
- 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,
- invoices issued or received,
- acknowledgment books,
- deposit books,
- cheque books,
- journals,
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions. Keeping detailed information and documents ensures the election participant can demonstrate that they have fully complied with their election and disclosure obligations.

All records must be in English, be accurate and be held 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 to ensure they can be produced to the ECQ if requested.

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 five years** from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ.¹

There are substantial penalties for not complying with record keeping responsibilities and obligations.

Registers

All candidates, registered political parties, associated entities and third parties are required to maintain a register of non-monetary gifts (i.e. gifts of property other than money).²

¹ See section 305D

² See section 305F

More information

For more information relating to funding and disclosure obligations, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email fad@ecq.qld.gov.au.

This register is required to contain:

- a description of the gift,
- the date the gift was received,
- the value of the gift,
- the relevant particulars of the person who made the gift, and
- if the gift has been disposed of, the date of the disposal and the amount received for the disposal.

Registered political parties are also required to maintain a register of members and affiliates.³ The register must contain the name of the member or current affiliate of the party.

Electoral advertising record keeping obligations

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.⁴

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.

Record keeping obligations for broadcasters and publishers

Records about electoral advertising must also be kept by the broadcasters and publishers of election material and electoral advertising, and they are required to

provide the ECQ with a disclosure return containing details of each advertisement and all related transactions.

Records must be kept for five 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.

³ See section 305G

⁴ See section 305A