

Recordkeeping Requirements

A candidate, treasurer, and elected officer has a duty to maintain detailed accounts, records, bills, and receipts as necessary to prepare campaign statements and comply with the Political Reform Act. Records must be maintained for 4 years following the date the campaign statement to which they relate is filed. The duty includes the maintenance of detailed information and original source documentation.

Internally and externally generated records must be maintained and used to prepare campaign statements and reports.

- **Records you create** - records created and maintained by you such as committee journals, ledgers, schedules, worksheets, computer database, correspondence sent by you and any other filer records supporting the funds received, nonmonetary contributions received, funds spent, and accrued expenses.
- **Records created by others** - records created by others such as vendors' invoices/receipts and contracts; bank statements and cancelled checks; contributors' checks, contributors' transmittals, completed solicitation forms/contributor cards, online contributions (e.g., PayPal records); credit card statements and charge slips; and correspondence received from vendors, contributors or others, and any other records supporting the funds received, nonmonetary contributions received, funds spent, and accrued expenses.

Please note that the FPPC obtains copies of campaign statements and reports stamped "received" from the local filing officer for auditing purposes.

Statutory Authority

[Government Code Section](#) 84104

[Regulation](#) 18401