

Kansas Administrative Regulations

Kansas Public Disclosure Commission

Article 27.—Accounts and Records

19-27-4. Maintenance, preservation and inspection.

(a) Maintenance. All accounts shall be kept reasonably current at all times and shall be completely current at the close of each reporting period.

(b) Preservation. All accounts required to be made and kept by this article (and all other accounts a treasurer makes in the course of his or her official duties) shall be preserved for a period of six (6) years for an office with a four year term or four (4) years for an office with a two (2) year term and for party and political committees six (6) years from the closing date of the reporting period for which the account is kept by the treasurer. An individual who vacates the position of treasurer by reason of removal or resignation shall substantiate the accuracy of his or her accounts and transfer them to the succeeding treasurer. Upon the dissolution of a committee or the position of a candidate's treasurer, the last treasurer of record is responsible for the preservation of the required accounts.

(c) Inspection. The commission may inspect a treasurer's accounts at any reasonable time and place by giving written notice of the need to do so.

(Authorized by K.S.A. 1980 Supp. 25-4119a; implementing K.S.A. 1980 Supp. 25-4105, 25-4106; effective, E-76-56, Nov. 26, 1975; effective, E-77-20, May 1, 1976; amended, E-77-47, Sept. 30, 1976; effective Feb. 15, 1977; amended May 1, 1980; amended May 1, 1981.)

***** Authenticated Kansas Administrative Regulation *****