

# Office of State Ethics Audit Program



## Documents Lobbyists Must Maintain for Audit

Under General Statutes § 1-96a, any lobbyist registrant is subject to random audit by the OSE, but no more than one time during any three consecutive years. Registrants must “obtain and preserve all accounts, bills, receipts and other documents necessary to substantiate the financial reports required by section 1-96 for a period of three years from the date of the filing of the report referring to such financial matters,” and must make these items available for inspection and copying by the OSE when audited.<sup>1</sup> Although additional records may be requested during an audit, the items listed below must be maintained and available for audit, inspection, and copying for the period under review.<sup>2</sup>

### For Client Lobbyist Registrants Selected for Audit:

1. All contracts with communicator lobbyists
2. All cancelled check payments to communicator lobbyists
3. All ETH-1B registration filings
4. All monthly and quarterly ETH-2D filings (Lobbyist Financial Report for Use by Client)
5. All invoices/bills, beneficiary names, and attendee lists (for receptions or other hosted events) for expenditures made for the benefit of public officials (including staff members or immediate family members), and state employees
6. All ten day notices, any check disbursements in payment for receptions, and reimbursements and deposit dates of reimbursements related to expenditures made for the benefit of public officials (including staff members or immediate family members), and state employees (General Statutes § 1-97 (d))
7. All lobbying-related disbursements, including check number, date, payee, and amount

### For Communicator Lobbyist Registrants Selected for Audit:

1. All contracts with the selected client registrants
2. All checks received from client registrants
3. All ETH-1A registration filings
4. All ETH-2B filings (Communicator Lobbyist Report of Unreimbursed and Necessary Expenses)
5. All ETH-2A filings (Communicator Lobbyist Report of Annual Compensation, Sales Tax and Reimbursement)
6. All invoices/bills, beneficiary names, and attendee lists (for receptions, or other hosted events) for expenditures made for the benefit of public officials (including staff members or immediate family members), and state employees
7. All ten day notices, any check reimbursements in payment for receptions and deposit dates of any reimbursements related to expenditures made for the benefit of public officials (including staff members or immediate family members), and state employees (General Statutes § 1-97 (d))
8. All lobbying-related receipts, including receipt date, name of payer, and amount
9. All lobbying-related disbursements, including check number, date, payee, and amount

To receive advice please visit our website at [ct.gov/Ethics](https://portal.ct.gov/Ethics) and select [Request Legal Advice](#) from the left hand navigation, or call our Legal Division at (860) 263-2400.

<sup>1</sup> General Statutes § 1-96a. See also, Regulations of Connecticut State Agencies §§ 1-92-55 through 1-92-61. All lobbyist registrants, including in-house communicator lobbyists, are subject to audit. For more information, please visit the [Lobbyist Audit Corner](https://portal.ct.gov/ethics) at <https://portal.ct.gov/ethics>.

<sup>2</sup> Audits are limited in time to the previous three calendar years. Regulations of Connecticut State Agencies § 1-92-57.