

**WAC 230-07-130 Additional recordkeeping for charitable or non-profit licensees.** (1) Charitable or nonprofit licensees, except agricultural fairs, must maintain records which clearly show how the licensee used or disbursed the funds from each licensed activity. These records must provide an audit trail satisfactory for us to verify that the funds were used for the licensees' stated purpose(s). These records must include, at least, canceled checks for the disbursements.

(2) Charitable or nonprofit licensees must keep these records for three years from the end of the license year for which the record was created.

[Statutory Authority: RCW 9.46.070. WSR 07-10-032 (Order 609), § 230-07-130, filed 4/24/07, effective 1/1/08.]