

6A-14.072 Financial Records and Reports.

(1) Each Florida College System institution ~~community college~~ shall keep financial records according to the Department of Education publication, "Accounting Manual for Florida's College System," effective April 2024, "~~Accounting Manual for Florida's Public Community Colleges, 2007,~~" incorporated herein by reference. Copies may be obtained through the Division of Florida Community Colleges, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399-0400.

(2) Enrollment related financial records shall be kept for all instruction so as to facilitate verification, confirmation, and comparison.

(3) If financial reports are not received from a Florida College System institution ~~community college~~ when due, ~~the Chancellor, as delegate of the Commissioner of Education,~~ may withhold apportionments of state funds to the college until the reports are received.

Rulemaking Authority 1001.02(1), 1010.01(1) FS. Law Implemented 1001.02, 1010.01 FS. History—New 12-19-74, Formerly 6A-8.11, Amended 12-26-77, 7-2-79, 5-14-85, Formerly 6A-14.72, Amended 11-12-91, 7-7-92, 2-16-94, 12-18-94, 11-27-95, 11-13-96, 12-9-97, 5-18-99, 2-29-00, 7-30-01, 5-19-03, 7-20-04, 6-20-07.