

Policy Manual



Title: Financial Records and Reports	Number: 6Hx2-6.03
Legal Authority: <i>Fla. Statutes 1010.01;1010.23;1011.84</i> <i>Fla. St. Bd. Of Ed. Admin. Rules 6A-14.072</i>	Page: 1 of 1

GENERAL STATEMENT

Financial Records of Broward Community College shall be kept in accordance with the current edition of the FLORIDA DEPARTMENT OF STATE GENERAL RECORDS SCHEDULE FOR STATE AND LOCAL GOVERNMENT AGENCIES GS1-SL.

Enrollment-related financial records shall be kept for all instruction in order to facilitate verification, confirmation, and comparison of budget information.

Financial Reports shall be filed with the Division of Community Colleges, Florida Department of Education, pursuant to a schedule established by the State Board.

IMPLEMENTATION and OVERSIGHT

The Chief Financial Officer has responsibility for the implementation and oversight of this policy, including the investigation of any alleged policy violations.

VIOLATION OF POLICY

All individuals in violation of these established policies and procedures may be subject to disciplinary action, up to and including termination.

History: Revised as Policy 6.05 (*Keeping of Financial Records and Accounts*) on December 16, 1986; revised on March 19, 1991; revised, re-titled, and re-numbered on June 18, 1997, revised January 26, 2005.

**Approved by the
Board of Trustees**

Date
August 26, 2008

President's Signature

A handwritten signature in black ink, appearing to read 'J. David Anthony J.'.

Date
August 26, 2008