

Policy Manual



Title: Financial Records and Reports	Number: 6Hx2-6.03
Legal Authority: Fla. Statutes 1010.01; 1010.23; 1011.84; 1010.22 Fla. St. Bd. Of Ed. Admin. Rules 6A-14.072	Page: Page 1 of 1

GENERAL STATEMENT

Financial Records of Broward 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 to facilitate verification, confirmation, and comparison of budget information.

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

IMPLEMENTATION and OVERSIGHT

The Senior Vice President of Finance and Operations 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; revised October 23, 2012, revised on March 28, 2023

Approved by the Board of Trustees	Date: 03/28/2023	President's Signature 	Date: 03/28/2023
--	----------------------------	--	----------------------------