

Paragraph (1) of Rule 6A-14.072, Florida Administrative Code, is amended to read:

6A-14.072 Financial Records and Reports.

(1) Each community college shall keep financial records according to the Department of Education publication, "Accounting Manual for Florida's Public Community Colleges, 2002 ~~2001~~," incorporated herein by reference. Copies may be obtained from the Division of Community Colleges, Department of Education, 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 community college when due, the State Board of Education ~~Community Colleges~~ may withhold apportionments of state funds to the college until the reports are received.

Specific Authority 1001.02(1)(9), ~~229.053(1)~~ ~~1001.03(9)~~ ~~240.325~~ FS. Law Implemented 1001.02(9), 1001.03(9) ~~240.325~~ FS. History—Formerly 6A-8.11, Repromulgated 12-19-74, 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. Cf. Accounting Manual for Florida's Public Community Colleges.