

6A-14.072 Financial Records and Reports.

(1) Each Florida College System institution shall keep financial records according to the Department of Education publication, "Accounting Manual for Florida's College System," (<http://flrules.org/Gateway/reference.asp?No=Ref-19627> ~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-18097>~~) effective August 2026 ~~July 2025~~, incorporated herein by reference. Copies may be obtained through the Division of Florida Colleges, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399-0400.

(2) through (3) No change.

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, 4-30-24, 7-8-25.