



COLLEGE of CENTRAL FLORIDA

POLICY MANUAL

Title: FINANCIAL RECORDS AND REPORTS	Number: 5.00	Page: 1 of 1
See Procedures: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Legal Authority: Florida Statutes 1001.02, 1001.64, 1010.02 FAC 6A-14.072	Board Adoption/Revision Approval Dates: 9/3/80, 10/19/88, 10/22/02	

All financial records and reports shall be kept in accordance with the *Accounting Manual for Florida's Community Colleges*. Each annual or periodic financial report prescribed by law or rule shall be filed with the District Board of Trustees. Annual reports shall be certified by the Board and signed by its Chair and the College President.

All financial or other pertinent records and reports of the College are subject to periodic audit by the Office of the State Auditor General.