

MANUAL OF PROCEDURE

PROCEDURE NUMBER: 3080

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PROCEDURE TITLE: Financial Reports

STATUTORY REFERENCE: FLORIDA STATUTE 1001.65
STATE BOARD OF EDUCATION RULE 6A-14.072

BASED ON POLICY: III-1 College Business Affairs

EFFECTIVE DATE: August 18, 1972

LAST REVISION DATE: October 11, 2005


LAST REVIEW DATE: October 11, 2005

I. PURPOSE

To provide information for the preparation and dissemination of financial reports.

II. PROCEDURE

- A. Official college financial reports are to be prepared by the Department of Business Affairs.
- B. Any report, that wholly or in part requires the reporting of financial data extracted from the general ledger, shall be transmitted with appropriate instructions to the Department of Business Affairs. As required, the financial data requirements will be analyzed, summarized and certified.
- C. All reports containing financial data must be signed by an appropriate fiscal officer, and returned to the submitting office for review, analysis, completion of the report and transmittal.
- D. It shall be the responsibility of the Department of the Business Affairs to preserve all records relating to the preparation of reports including an official, executed copy of such reports that may be required for future audits.
- E. The Department of Business Affairs shall publish annually a summary of reporting requirements. This summary shall serve as a reports control document.

	10/11/05
PRESIDENT	DATE