

# FISCAL ACCOUNTABILITY RULES

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## RULE 3.1 – OBSOLETE WARRANT AND CHECK STOCK

### Purpose

The internal control standard of Control Activity addresses an organization's physical control over assets. In order to fulfill these controls the City and County of Denver deems it necessary to implement this rule.

### Definition

**Obsolete Warrant and Check Stock** – warrants and check stock deemed to be obsolete or are no longer in use due to account closure.

### Rule

1. All obsolete warrant and/or check stock is to be destroyed by the individuals responsible for such documents.
2. Documents are to be destroyed by a shredder or other means to render the warrant and/or check stock worthless.
3. Documents being destroyed shall be listed in a log by warrant and/or check number or the series of number to be destroyed.
4. The name of the individual and the date the documents were destroyed shall be entered on the log with numbers destroyed.

### Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.