

NORTH WHATCOM FIRE AND RESCUE

FIRE DISTRICT POLICY AND PROCEDURE

Number: 0500.0006.00

Date: 9/16/10

Area: Financial Management

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Subject: Cancelled Warrant

Approved:

1.0 General

North Whatcom Fire and Rescue is committed to ensuring that sufficient controls are established in the cancellation of NWFR lost or destroyed warrants.

2.0 Purpose

The purpose of this policy is to establish guidelines and clarify procedures to insure each cancelled warrant is processed in a way that shows accountability and consistency for each cancelled warrant.

3.0 Scope

This policy applies to all fire district administrative staff responsible for maintaining the accounting of all funds pertinent to the operations of North Whatcom Fire and Rescue.

4.0 Policy

All lost or destroyed NWFR warrants shall be handled in accordance with these procedures to maintain adequate records and with reliable safeguards in place, all funds will be accounted for and there will be no duplications in the distribution of public funds.

4.1 Definitions

Warrant: check prepared to cover cost of an NWFR expenditure/service.

Application for Duplicate Instrument: A written affidavit, specifically alleging an oath that the payee is the proper owner, or legal representative of such owner, of the original instrument that was issued.

Authorization to Void/Cancel Warrant: Form authorized by Fire Commissioners to begin the process of the cancellation and reissue of the lost, destroyed warrant.

Resolution: A formal statement of a decision or expression of opinion put before or adopted by an assembly such as North Whatcom Fire and Rescue Fire Commissioners.

5.0 Procedures

5.1 Warrant Cancellation

Cancels: New

Revised:

Reviewed:

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Each lost or destroyed warrant that requires cancellation will be processed as follows:

- 5.1.1 After the payee informs NWFR that expected warrant has not been received, or it has been destroyed, NWFR staff will contact Bank to confirm the warrant has not been cashed.
- 5.1.2 The Application of duplicate instrument must then be forwarded to the payee to be completed and notarized and returned to NWFR in a timely fashion.
- 5.1.3 After the Application for duplicate instrument is received, an Authorization to Void/Cancel Warrant is filled out and forwarded to the up coming NWFR Fire Commissioners meeting for approval and signature.
- 5.1.4 A Resolution to Void/Cancel Warrant is filled out and forwarded to the up coming NWFR Fire Commissioners meeting for approval and signature.
- 5.1.5 After the Authorization and Resolution is approved and signed at the NWFR Fire Commissioners meeting, documentation shall be forwarded to the Business Manager.
- 5.1.6 The Bank is then contacted and the warrant is cancelled.
- 5.1.7 After the documentation is received from the Bank proving that the warrant is cancelled the original warrant will be voided in the Peachtree Accounting system and the 2nd warrant will be processed.

6.0 Control Mechanisms

The Business Director or his/her designee will be responsible for the cancellation of all lost or destroyed warrants.

It shall be the responsibility of the Business Manager to review this policy and procedures whenever necessary, but in no instance shall such review be less than annually.

6.0 References

Cancels: New

Revised:

Reviewed:

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Approved: _____
Chairman, Board of Fire Commissioners
North Whatcom Fire and Rescue

Date: _____

Cancels: New

Revised:

Reviewed: