

SAM – FORMS MANAGEMENT

DISPOSAL OF UNUSED ACCOUNTABLE FORMS

1750

(Revised 7/2014)

Each agency is responsible for the appropriate disposal of unused (blank) accountable forms. Accountable forms are unused pre-numbered forms used to record or transfer money. Examples are checks, receipts, meal tickets, and licenses.

Destruction of accountable forms should be witnessed by a member of your agency's internal audit unit. If there is no such unit, it must be witnessed by an agency employee who is not directly responsible for handling or accounting for the documents or the fees for which the documents are issued.