



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

		SUBJECT: Lost, Stolen, or Destroyed Payroll Warrant (Category 2 Warrant)
SECTION:	2	CATEGORY: Payroll
POLICY NUMBER:	219	
EFFECTIVE DATE:	7/1/13	APPROVED BY: <i>Paul Angulo</i>

PURPOSE:

To establish policies, procedures, and clarification of the role of the Auditor-Controller's Office (ACO) in processing a lost, stolen, or destroyed payroll warrant (Category 2 Warrant).

SCOPE:

Applies to all County departments, agencies, special districts, and authorities—collectively referred to as "entities"—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY:

It is the policy of the ACO to follow the legal requirements as set forth in County of Riverside Ordinance No. 496, *Fixing the Time to Issue Certain Duplicate Warrants*. Pursuant to Section 29853 of the Government Code, a warrant mailed and not received by the addressee within 8 days after the date of mailing shall be considered lost, and a duplicate warrant, if authorized, may then be issued.

PROCEDURE:

Employee's Role:

- Employee reports a lost, stolen, or destroyed payroll warrant to their department payroll representative or directly to ACO-Payroll Division.
- Employee submits a completed and signed *Lost Warrant Affidavit Category 2 (Payroll Warrant)* to their department payroll representative or directly to ACO-Payroll Division.

Department's Role:

- Department payroll representative will assist the employee in completing the affidavit.
- Forward the affidavit to ACO-Payroll Division. It is acceptable to send it via fax; however, ACO-Payroll Division must have original signed form before warrant is distributed.

ACO Payroll Division's Role:

- ACO-Payroll Division will verify the status of the claimed lost, stolen, or destroyed warrant. The warrant's status is confirmed in the Human Resources Management System (HRMS).
- If the warrant is stale dated (6 months after issuance), please refer to *Stale Dated Category 2 Warrants*, Standard Practice Manual (SPM) 220.

- If the warrant has been paid/cashed, obtain a copy of the paid warrant and have the employee complete *Declaration of Warrant Endorsement Forgery*, SPM Form AP-4 and have employee sign a repayment agreement.
- ACO will process the *Lost Warrant Affidavit* and issue a replacement warrant within two business days.
- If a Form AP-4 is completed, submit the forgery packet to the County Treasurer's Office for investigation by the bank. If the bank replies that it was not forged, employee will need to repay the replacement warrant.
- Distribute replacement warrant to payee.

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