



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

<b>SUBJECT:</b> Lost, Stolen, or Destroyed Garnishment Warrant Replacement (Category 5 Warrants)	
<b>CATEGORY:</b> Payroll	
<b>POLICY NUMBER:</b>	<b>221</b>
<b>EFFECTIVE DATE:</b>	<b>7/1/13</b>
<b>APPROVED BY:</b> <i>Paul Angulo</i>	

**PURPOSE:**

To establish policies, procedures, and clarification of the role of the Auditor-Controller's Office (ACO) in processing lost, stolen, or destroyed Garnishment Warrants (Category 5 Warrants).

**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:**

Payee's Role:

- Payee reports a lost, stolen, or destroyed garnishment warrant to ACO Payroll Division. Payee submits a completed and signed *Declaration for Replacement of Lost, Destroyed, or Stale-Dated Warrant*, SPM Form AP-3, directly to ACO Payroll Division. A warrant mailed and not received by the addressee within eight days after the date of mailing shall be considered lost, and a duplicate warrant, if authorized, may then be issued.

ACO Payroll Division's Role:

- An ACO Payroll representative will assist the employee in obtaining the warrant information and verifying the status of the claimed lost, stolen, or destroyed warrant. The warrant's status is confirmed by viewing PeopleSoft Financial System. If a warrant is stale dated (6 months after issuance) or has not been paid, proceed with completing the SPM Form AP-3. ACO will complete the bottom section of the form, “Completed by the Issuing Department,” along with the representative's name and phone number.

If the warrant has been paid/cashed, obtain a copy of the paid warrant from ACO Accounts Payable and have payee complete a *Declaration of Warrant Endorsement Forgery*, SPM Form AP-4.

- Forward the original signed Form AP-3 or AP-4 to ACO Accounts Payable Division to issue a replacement warrant for the payment of the garnishment.
- Await reissuance of warrant and distribute to payee.

ACO-Accounts Payable Division's Role:

In conformity with SPM 808:

- Research status of the warrant and place a stop payment with the bank, if appropriate.
- Cancel the warrant in the financial system.
- Reissue warrant using original accounting structure and distribute accordingly.

<b>SECTION:</b>	<b>2</b>
<b>POLICY NUMBER:</b>	<b>221</b>
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