



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

SECTION: 2		SUBJECT: Stale-Dated Payroll Warrants
POLICY NUMBER: 220		CATEGORY: Payroll
EFFECTIVE DATE: 7/1/13		APPROVED BY: <i>Paul Arguelo</i>

PURPOSE:

To establish policies, procedures, and to provide guidelines for the handling of stale-dated payroll warrants, Category 2 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:

County of Riverside Auditor-Controller Office (ACO) issues county payroll warrants from the County Payroll Net Pay Fund. Payroll Warrants are classified as Category 2 warrants. Per Government Code §29802a, Category 2 warrants become stale if not cashed within six (6) months of issuance.

PROCEDURE:

ACO Payroll Division's Role:

- On a monthly basis a report is run from HRMS for a list of that month's stale-dated warrants.
- Each warrant is researched to confirm if it is a true stale-dated warrant.
- If the warrant is truly stale-dated, the Payroll Division will send the employee a letter and SPM Form AP-3 *Declaration for Replacement of Lost, Destroyed, or Stale-Dated Warrant*. The form is available on the ACO website www.auditorcontroller.org.
- The Payroll Division will transfer the funds for stale dated warrants from the Net Pay Fund to the Stale-Dated fund.
- If the warrant is not a true stale-dated warrant, i.e. the original warrant has already been replaced and was not properly cancelled; the Payroll Division will complete the necessary correction.
- Once the employee returns SPM Form AP-3, the Payroll Division will process the form by preparing a voucher and requesting a warrant from the ACO's General Accounting Division (GAD) - Accounts Payable Section.
- Issuance of a replacement warrant can take up to seven (7) business days.

Per Government Code §29802a, the County Auditor has the authority to move the moneys in the county treasury associated with voided warrants to the general fund. It is the policy of this office to hold moneys in the Stale-dated payroll warrant fund for two years after the date the warrant becomes void.

During the two years, the Payroll Division will attempt to make contact with the employee or former employee to reissue the warrant. After the two years from void date has been extinguished, the ACO will transfer the moneys to the general fund. This process is performed on a yearly basis. Amounts under \$15 will be transferred to the general fund yearly per Government Code §50055.

SECTION:	2
POLICY NUMBER:	220
EFFECTIVE DATE:	