



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



AUDITOR-CONTROLLER

		SUBJECT: WARRANT REPLACEMENT
SECTION:	8	CATEGORY: Accounts Payable (Replaces III-E-1-5.1)
POLICY NUMBER:	806	
REVISED/ LAST REVIEWED:	9/1/04	APPROVED BY: <i>Robert E Byrd</i>

PURPOSE: To establish procedures regarding the replacement or review of lost, destroyed, forged, or stale dated warrants.

SCOPE: Applies to all County departments, agencies, special districts, and authorities that are governed by the Riverside County Board of Supervisors, and/or maintain funds in the County Treasury.

POLICY: To replace warrants pursuant to government code.

PROCEDURE:

A) Lost or Destroyed Warrant Replacement

- 1) Payee reports missing warrant to issuing agency or Auditor-Controller's Office (ACO).
- 2) Department completes bottom section of "Declaration for Replacement of Lost, Destroyed, or Stale-Dated Warrant," (Form AP-3).
- 3) Form AP-3 is sent to payee who then submits completed form to ACO.
- 4) ACO researches status of warrant and places stop payment with bank, if appropriate.
- 5) ACO cancels the warrant in the financial system.
- 6) ACO reissues warrant using original accounting structure and distributes accordingly.

B) Forged Warrant Replacement

- 1) If a payee reports non-receipt of a paid warrant, the payee must complete and sign both the AP-3 (Declaration for Replacement of Lost, Destroyed, or Stale-Dated Warrant) and AP-4 (Declaration of Warrant Endorsement Forgery) forms, then submit forms to the issuing department.
- 2) Issuing department forwards Forms AP-3, AP-4, and Certified Copy of Forged Warrant to the ACO for processing.
- 3) The ACO will submit original AP-4 and certified copy of paid warrant to Treasurer's Office to process recovery.
- 4) Dependent upon category type, the following steps will be taken:
 - a) If forged warrant is for a vendor (category 5), ACO will hold paperwork until receipt of a Treasurer's Cash Receipt (TCR) from Treasurer's Office. Upon receipt of TCR, a one-time RIVCO business unit vendor code is requested from the ACO Vendor Code Section.
 - b) If forged warrant is from Department of Public Social Services or Department of Child Support Services (DPARC, DPBRC and DCARC) - categories 1, 11, or 8, ACO will proceed with processing immediately.
- 5) ACO will request a one-time vendor code from the ACO Vendor Code Section as appropriate: DPARC/DPBRC business unit for Public Social Services and RIVCO business unit for Child Support Services.

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- 6) ACO reissues the warrant out of specified Forgery Trust Fund and returns to requesting department.
- C) Stale Dated Warrant Replacement
 - 1) Requests are made to ACO from payees, departments, or "money finders" for replacement of stale dated warrants.
 - 2) ACO researches status of warrant, obtains department and/or Board of Supervisors approval then reissues warrant out of specified trust fund and distributes accordingly.
 - 3) Supporting Documentation for the request should include but is not limited to:

Type	Documentation Required
Replacement of warrant for less than \$500.	Completed Form AP-3.
Warrant Replacement of \$500 up to \$10,000.	a) Completed Form AP-3 b) Memorandum from the issuing agency authorizing replacement of the warrant
Replacement of a warrant for more than \$10,000 or that is more than 3 years old and has not been Journal Transferred to the Treasurer.	a) Completed Form AP-3 b) Form 11 to Board of Supervisors c) Memorandum from the issuing agency authorizing replacement of the warrant
Power of attorney signed by the payee is received, giving a third party authorization to request re-issuance on their behalf	In addition to above requirements, third-party payee must provide documentation showing their association with the payee company such as name on letterhead, name on company business card, or letter signed by individual listed on letterhead acknowledging third-party payee.

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