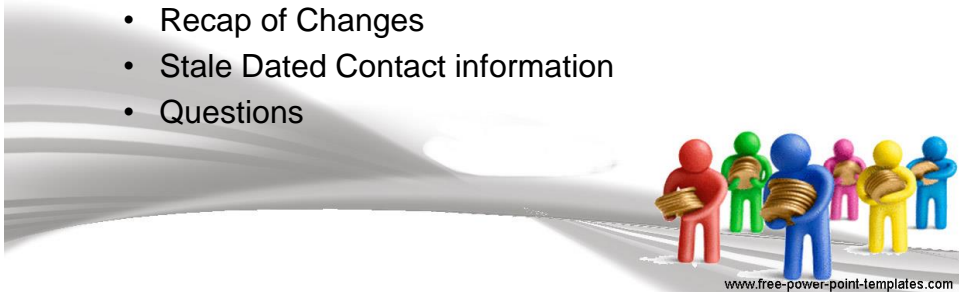


Stale Dated Warrants



Stale Dated Warrants

- Definition
- Government, Civil Codes, Board Resolutions and Standard Practice Manual that govern stale dated warrants
- New Process and Revised/New Forms
- Departments Responsibilities and ACO Responsibilities
- Recap of Changes
- Stale Dated Contact information
- Questions



Stale Dated Warrants Definition

A Stale Dated Warrant is any warrant issued by the County that is not presented for payment within six months after its original issuance date therefore becomes stale.



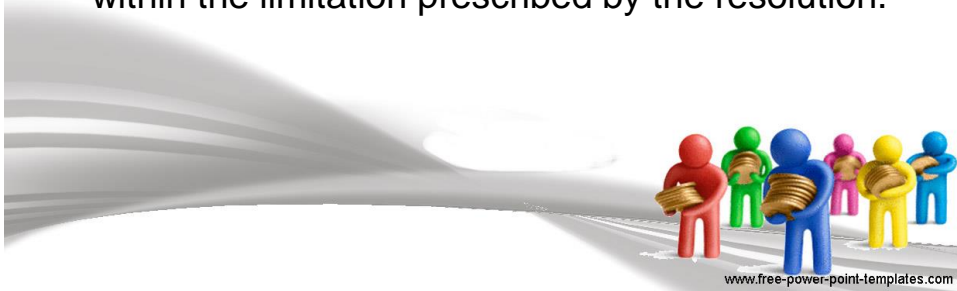
Stale Dated Warrants Government Code (GC) 29802

- GC section (a) reads that unless otherwise provided by ordinance, any warrant issued is void(stale) if not presented for payment within six months after its original issuance date and that the moneys for stale dated warrants may be transferred to the County general fund by the County Auditor unless disposition is otherwise provided by law.



Stale Dated Warrants Government Code (GC) 29802

- GC section (b) reads that if warrant is within 2 ½ years of original issuance, the payee or assignee may present the warrant to the governing body and the governing body may by resolution authorized the Auditor to draw a new warrant within the limitation prescribed by the resolution.



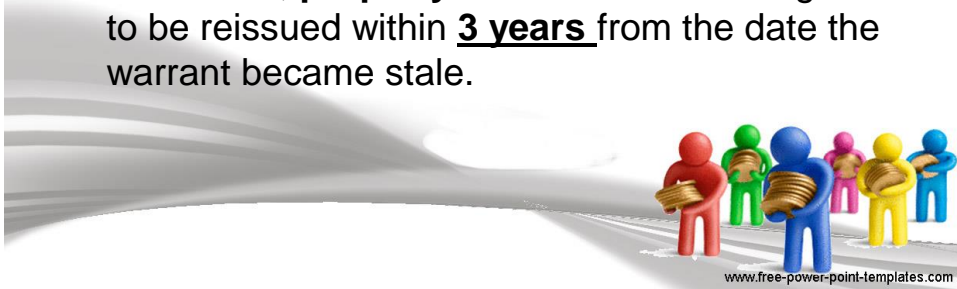
Stale Dated Warrants Government Code (GC) 29802

- GC section (c) reads that for warrants after the period of 2 ½ years of original issuance, if payee or assignee **PRESENTS** such warrant to the governing body, the governing body may adopt an order instructing the County Auditor to draw a new warrant in favor of the payee or assignee.



Stale Dated Warrants Civil Code

- Per section 337 of the California Code of Civil Procedure, **vendor warrants** are eligible to be reissued within **4 years** from the date the warrant became stale.
- Per section 338 of the California Code of Civil Procedure, **property tax warrants** are eligible to be reissued within **3 years** from the date the warrant became stale.



Stale Dated Warrants Board Resolutions 82-75 and 82-278

- Board resolution 82-75 approved authorized the Auditor-Controller office to reissue stale dated warrants.
- Board Resolution 82-278 amended the authorization for the Auditor-Controller to only reissue warrants in the amount \$5,000 or less per warrant, without prior individual order of the Board.
- Agenda Item 3.5 approved on August 6, 1996 then amend the amount from \$5,000 to \$10,000.



Stale Dated Warrants Standard Practice Manual 214



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

SUBJECT: STALE DATED WARRANT AND ESCHEATMENT PROCESS

SECTION:	2	CATEGORY: ACCOUNTS PAYABLE POLICIES
POLICY NUMBER:	214	
REVISED DATE:	7/1/17	APPROVED BY:

PURPOSE: To establish standard guidelines to County departments, agencies, and special districts when attaching documents in the County's Enterprise Financial system, Accounts Payable module.

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

POLICY: This policy provides guidelines necessary to claim and uncashed warrant.

PROCEDURE: It is the department's responsibility to ensure all guidelines within this policy are followed. If a special circumstance applies that is not listed in this policy, further clarification should be obtained by sending a detailed email to ACOSaleDatedWarrant@RIVCO.ORG.



Stale Dated Warrants New Process and Revised/New Forms

- Monthly we will post the "Outstanding Stale Dated Warrants Listing" in the Auditors website, except for confidential business units.



Outstanding Stale Dated Warrants Listing
As of 04-03-17



Please note that request to replace stale dated warrants must be submitted and received by the Auditor-Controller's Office before claim deadline date to be consider for reissuance. The County retains the right to deny any claims if filed after the claim deadline date.

Business Unit	Warrant Number	PayeeName	Payment Date	Stale Dated Date	Claim Deadline Date	Payment Amount	Address 1
ACCRC	02925491	100 E WISCONSIN AVE JNT VENTUR	02/07/2014	08/07/2014	08/07/2017	\$2,175.66	DBA RIDGESTONE
ACCRC	03313250	102 CASERTA	03/10/2016	09/10/2016	09/10/2019	\$260.92	68385 VERAWO RD
ACCRC	03176482	10611 PALM SPRINGS	06/04/2015	12/04/2015	12/04/2018	\$177.60	63758 ORR WAY
ACCRC	02923070	1540 HAMNER AVENUE HOLDINGS	02/05/2014	08/05/2014	08/05/2017	\$1,244.79	5956 SHERRY LN STE 1201
ACCRC	02969666	166 W RAISEE	05/07/2014	11/07/2014	11/07/2017	\$11.36	P O BOX 1096
HRARC	02769443	17th Street Orthopaedic Clinic	05/07/2013	11/07/2013	11/07/2017	\$2,439.89	PO Box 515230
ACCRC	03003295	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003298	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003305	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003306	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003307	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003308	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD CIR
ACCRC	03003309	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$16.64	6649 WESTWOOD BLV
ACCRC	03003310	1ST AMER TRUST	07/08/2014	01/08/2015	01/08/2018	\$25.46	6649 WESTWOOD BLV
ASARC	03279436	1st Bank	12/30/2015	06/30/2016	06/30/2020	\$10.00	10403 W Colfax Ave
ACCRC	02905586	1ST CITIZENS BANK & TRUST CO	01/07/2014	07/07/2014	07/07/2017	\$116.08	140 NEWPORT CENTER NO 250
ACCRC	03238616	1ST HORIZON HOME LOANS	10/07/2015	04/07/2016	04/07/2019	\$37.38	4363 N HIGHWAY STE 300
ACCRC	03282634	1ST INDEPENDENT BANK	01/06/2016	07/06/2016	07/06/2019	\$36.98	76143 IMPATIENS CIR
ACCRC	02923074	2012 PROP HOLDING	02/05/2014	08/05/2014	08/05/2017	\$159.04	3200 GUASTI RD STE 100

Stale Dated Warrants New Process and Revised/New Forms

- Monthly we will be notifying departments of warrants that have stale dated for departments to review and contact payee's.
- Email will include template to send in department's letterhead to payee along with AP-8 Form to complete.



Stale Dated Warrants New Process and Revised/New Forms



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER
 County Administrative Center
 4080 Lemon Street, 11th Floor
 P.O. Box 1326
 Riverside, CA 92502-1326
 (951) 955-3800
 Fax (951) 955-3802



Paul Angulo, CPA, M.A.
 County Auditor-Controller
 Frankie Ezrat, MPA
 Assistant Auditor-Controller

April 24, 2015

Payee's Name
 Payee's Address 1
 Payee's Address 2

Re: Stale Dated Warrant #05-XXXXXXX

Dear Payee,

We have been informed that warrant #05-XXXXXXX issued to you has stale dated. To have your warrant reissued please complete the enclosed AP-8 Form, "Affidavit for the Replacement of Stale Dated Warrants" and submit with required supplemental information to the County of Riverside Auditor Controller's Office within 30 days. Please refer to the instruction pages for the required supplemental information.

The completed claim(s) and required supplemental information should be mailed or delivered to:


County of Riverside
 Office of the Auditor-Controller
 Attn: Stale Dated Warrant Desk
 4080 Lemon Street, 11th Floor
 P.O. Box 1326
 Riverside, CA 92502-1326

If you have any question regarding the warrant please contact our office at (XXX) XXX-XXXX. Questions regarding the AP-8 Form or the process of reissuing the stale dated warrant please contact the Auditor's Office at (951)955-3800 or email them at ACostaledatedwarrants@rvco.org.



Stale Dated Warrants

New Process and Revised/New Forms

 AFFIDAVIT FOR THE REPLACEMENT OF STALE DATED WARRANT OFFICE OF THE AUDITOR-CONTROLLER		SPM FORM AP-8 <small>POLICY # 2140</small> <small>Pages 1 of 2</small>	
<small>Provide all information. An incomplete form will be returned.</small>			
WARRANT INFORMATION			
DATE	AMOUNT	NUMBER	BUSINESS UNIT
<small>Are you the legal owner or custodian of this warrant? <input type="checkbox"/> Yes <input type="checkbox"/> No</small> <small>If you are not the payee, but are the legal owner or custodian, attach proof of authority (e.g., company letterhead showing affiliation with payee).</small>			
I understand if the missing warrant should come into my possession, it is not to be cashed but returned immediately to the Office of the Auditor-Controller at the following address:			
<small>County of Riverside • Office of the Auditor-Controller</small> <small>4080 Lemon Street, 11th Floor • P. O. Box 1326 • Riverside, CA 92502-1326</small>			
I declare, under penalty of perjury under the laws of the State of California, that the foregoing is true and correct. I have not received any part of the money, nor any benefits from said warrant. I have not authorized anyone to endorse said warrant to receive money for myself or to make payment on my behalf for any personal or financial obligation.			
ALL PAYEES MUST SIGN – See Page 3			
SIGNATURE (Payee/Business Claimant)		CONTACT NUMBER	
Executed at	on	(City)	(Date)
PRINTED NAME (Payee/ Business Name)		BUSINESS CLAIMANT NAME AND TITLE	
MAILING ADDRESS			
EMAIL ADDRESS			



Stale Dated Warrants

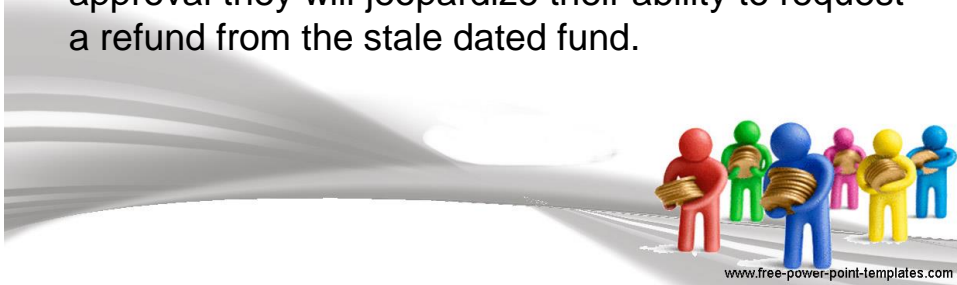
Departments Responsibilities

- When a payee contacts your department inquiring about a warrant, it is the department’s responsibility to do their due diligence and research the status of the warrant before reissuing warrant.
- If warrant has stale dated, refer the vendor or customer to the ACO Stale Dated desk for assistance in reissuing the warrant.



Stale Dated Warrants Departments Responsibilities

- Please note that in order to comply with government code and board resolution, department should not be reissuing stale dated warrants.
- If departments reissue warrants without ACO approval they will jeopardize their ability to request a refund from the stale dated fund.



Stale Dated Warrants Departments Responsibilities

- Review list of Stale Dated Warrants emailed monthly
- If warrants were not reissued and warrants are eligible for replacement, sent letters to payee.



Stale Dated Warrants

Departments Responsibilities

- If letters are sent to payee's and they are returned by the post office. It is the departments responsibility to try to find another address or contact number to notify payee.
- If vendor code is still active with an invalid address contact ACO Accounts Payable section to update or inactive vendor code.



Stale Dated Warrants

Departments Responsibilities

- If warrants should not be reissued after department's review, submit a memo from the Department Head or a designee to the ACO stating the reason why the warrant should not be replaced along with documentation supporting your justification.
- Please note that after the ACO's review, if it is determined that the warrant should be returned to your department, ACO will process a journal entry to returns funds to the original accounting string the warrant was originally issued.



Stale Dated Warrants Departments Responsibilities

- Once the ACO receives an AP-8 Form we will review the claim along with the provided documentation and we will forward your Department an "Approval to reissue Stale Dated Warrant" memo. Please approve memo and forward original to our office.



Stale Dated Warrants Departments Responsibilities



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER
 County Administrative Center
 4080 Lemus Street, 11th Floor
 P.O. Box 1326
 Riverside, CA 92502-1326
 (951) 955-3800
 Fax (951) 955-3802



Paul Angulo, CPA, M.A.
 County Auditor-Controller
Frankie Ezrat, MPA
 Assistant Auditor-Controller

To: XXXXX
 Bus Unit: XXXXXX
 From: General Accounting Division Stale Dated Warrant Desk
 Date: 2/27/2017
 Re: Approval to reissue Stale Dated Warrant

The Auditor-Controller's Office received a request to have the following stale dated warrant reissued. Please review your department records and advise us whether the warrant should be reissued or not.

Payee Name: American Recovery Services Inc
 Warrant: 05-XXXXXXXX
 Amount: \$ XXXXX

Please respond within 72 hours from the memo date above.

Complete the information below and return to: Mail stop 1050, Attn: GAD Stale Dated Warrant Desk. If you have any questions please call 951-955-3800

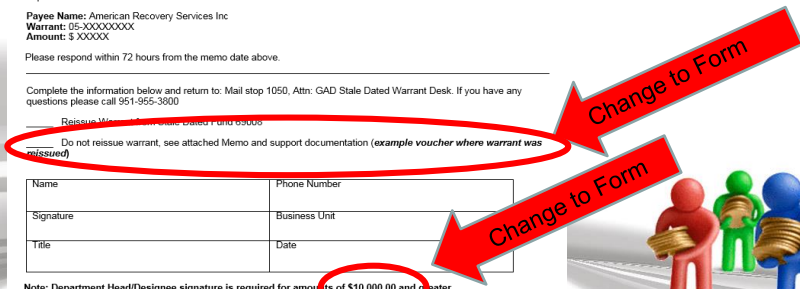
Reissue Memo: _____ (Stale Dated Warrant 09006)

Do not reissue warrant, see attached Memo and support documentation (example voucher where warrant was reissued)

Name	Phone Number
Signature	Business Unit
Title	Date

Note: Department Head/Designee signature is required for amounts of \$10,000.00 and greater.

Name	Signature
------	-----------



Stale Dated Warrants Departments Responsibilities

- When a warrant has stale dated, do not submit a ACO Cancellation/Stop/Void Form to our Accounts Payable section. Please send the following documentation for all warrants that have stale dated:
 - 1) Department Memo requesting funds to be transferred back with justification and support or
 - 2) If warrant is to be reissued, contact payee and provide them with AP-8 Form.



Stale Dated Warrants Departments Responsibilities

- On a yearly basis when money is being returned to your department for warrants that has passed the claim period, the Department will receive a “Stale Dated Warrant Certification” please complete and return to our office.



Stale Dated Warrants Departments Responsibilities



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER
County Administrative Center
4090 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802
May 21, 2015



Stale Dated Warrant Certification

Department Name: _____ Fund / Department ID #: _____

As the Department Head, I am responsible for adopting sound accounting, payment and collection processes. This will ensure that revenues or money owing to the county for any reason are collected to the fullest extent possible and payables to vendors are processed in a timely manner. I am also responsible for ensuring that due-diligence has been performed on stale dated warrants to ensure that every effort has been made to meet our obligation to the vendor.

This letter affirmatively represents that the county department listed above:

1. Has thoroughly researched any payments that have been returned in the mail from a vendor to ensure the address is correct or contact has been made with the vendor informing them of the returned payment.
2. Once a department has exhausted efforts to locate vendors, a formal request is made to the Board of Supervisors asking for the return of funds back to the initiating department.

Sincerely,

DEPARTMENT HEAD SIGNATURE _____	DATE _____
PRINTED NAME _____	PRINTED TITLE _____



Stale Dated Warrants ACO Responsibilities

- On a monthly basis we will notify departments via email of monthly stale dated warrants.
- On a monthly basis we will post on our website the “Outstanding Stale Dated Warrant Listing”.
- ACO will present to Board Stale Dated Warrants \$10,000 or greater for reissuance every two months.
- We will reissue stale dated warrants.
- We will contact payee’s if additional documentation is needed.



Stale Dated Warrants ACO Responsibilities

- We will process journals to return funds to your department and we will issue warrants under your business unit for stale dated warrants.
- Please **DO NOT** approve vouchers that are under your business unit and are relating to stale dated warrants.
- On a yearly basis we will refund monies to the appropriate funds for those claims no longer within the claiming period.



www.free-power-point-templates.com

Stale Dated Warrants Recap of Changes

- AP form to request stale dated warrants has changed from AP-3 to AP-8 Affidavit of for Replacement of Stale Dated Warrant
- Claims submitted for stale dated warrants after 2 1/2 years of original issuance will not be reissue unless original warrant is presented
- Only stale dated warrants of \$10,000 or greater will be presented to Board of Supervisor for approval before reissuance



www.free-power-point-templates.com

Stale Dated Warrants

Recap of Changes

- Stale dated warrant claims submitted for reissuance must be received by our office on or before the claim date to be reissued
- Vendor warrants have a claimable period of 4 years from stale dated date
- Property Tax warrants have a claimable period of 3 years from stale dated date
- Confidential business units will not be listed in the web post list of Outstanding Stale Dated Warrants



Stale Dated Warrants

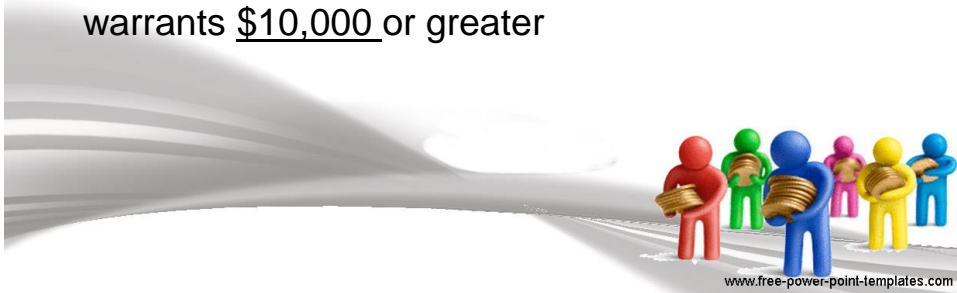
Recap of Changes

- Departments will be getting on a monthly basis a list of all stale date warrants that stale dated within the month
- Departments are responsible to contact payees to notify of stale dated warrants
- Departments are responsible to notify ACO Accounts Payable if vendor codes needs to be updated of invalid addresses or vendor code needs to be inactivated



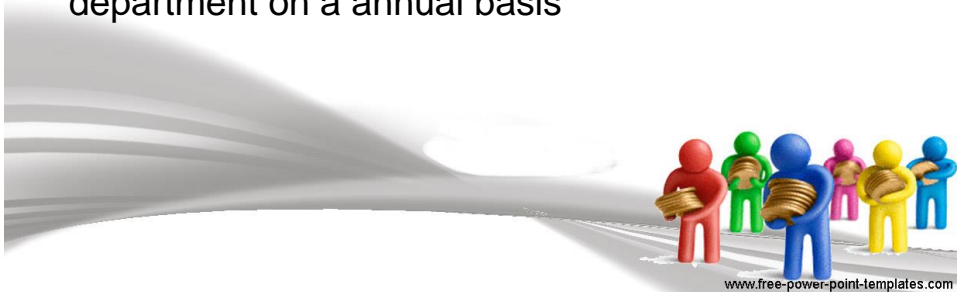
Stale Dated Warrants Recap of Changes

- Departments requesting for funds to be returned to their office will need to submit a memo to the ACO stating reason for request and including support documentation. Also memo must be approved by a manager
- A Department approval memo is required for all warrants \$10,000 or greater



Stale Dated Warrants Recap of Changes

- Beginning FY 17/18, on an annual basis the ACO will refund monies to the appropriate funds for those claims no longer within the claiming period
- Departments must complete the Stale Dated Warrant Certification memo before funds are returned to the department on an annual basis



Stale Dated Warrants Contact Information

(951) 955-3800

ACOSTaleDatedWarrant@rivco.org



Stale Dated Warrants

