

		Policy # 1505
Subject: Stale Dated Warrants Policy		
Responsible Department: Department of Finance		
Effective Date: 02/2003		Revision Date: 02/2021
Ben Lamera Director of Finance		Ann Edwards Interim County Executive

1. Purpose

This establishes policies and procedures for stale dated (void warrants). These are warrants not cashed within six months after the issue date.

2. Authority

Government Code (GC) Section 29802

3. Scope

This policy applies to all County Departments, Specials Districts and School Districts. For a period of two years from the date on which the original warrant becomes stale dated, the payee of any warrant which is stale dated may present the warrant to the Department of Finance, or declare by affidavit that the warrant has been lost or destroyed, and the Department of Finance on behalf of Sacramento County may authorize the issuance of a new warrant. However, after a period of two years from the date on which the original warrant became stale dated, the payee of such warrant must contact the department which submitted the request for payment to determine whether it can be reissued.

4. Procedures

Six Months Stale Dated Warrants

All outstanding warrants past six months from the original issue date are voided with a void reason code 22 (Stale date, no G/L) monthly by Department of Finance. However, warrants with void code 22 can be reissued. Either a Cancel/Reissue form needs to be completed and submitted by the issuing department or a Lost Warrant Affidavit form can be submitted directly from the payee to the Department of Finance, Warrant Accounting Unit.

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The required forms with additional instructions and information needed to complete the affidavit are located at the link below:

<http://www.finance.saccounty.net/AuditorController/Pages/UncashedWarrants.aspx>

Monthly, the Department of Finance, Warrant Accounting Unit posts a complete list (excluding warrants that are under 10 dollars or considered private, such as welfare payments, child support, and employee payroll) of all outstanding stale dated warrants ranging from six months to two-and-a-half years old at the following locations:

Open Data Source

<http://data.saccounty.net/datasets/county-outstanding-checks>

Enter "County Outstanding Checks" under search data toolbar

County Internet site

<http://www.finance.saccounty.net/AuditorController/Documents/UnclaimedWarrant.pdf>

Two-and-a-Half Years Stale Dated Warrants

The general ledger account, 5109888-OVER 2-1/2 YEARS STALE DATED WARRANTS, is an open item managed account that will allow users from County Departments and Special Districts to clear closed items and identify outstanding items. Monthly, Department of Finance, Warrant Accounting Unit posts transactions for stale dated warrants over two-and-a-half years old to the issuing entity/department fund center and general ledger account 5109888 for each warrant. Also, after a period of two-and-a-half years from the issue date (or two years from date the warrant is void), warrants are changed from void reason code 22 (Stale date, no G/L) to 20 (Stale, manual JV). Activity to reissue a warrant that is over two-and-a-half years old requires the issuing department to determine if it is appropriate to reissue. If so, the department will need to submit a new claim to have a new payment issued.

In addition, the warrant number and the claim/invoice will be included in the transaction line item text. County Departments, Special Districts and School Districts will continue to be responsible for reconciling, researching, and clearing the transactions from this account. Special Districts and School Districts will provide a Board resolution with instructions on how to resolve any stale dated warrants.

According to the California Government Code section 29802(a), whenever the warrants become stale dated/void, the moneys in the County Treasury represented by the warrants may be transferred to the general fund of the

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County by the Auditor unless disposition is otherwise provided by law. Departments are responsible to complete research and request reissuance when needed.

5. Review

Review annually and revise for any changes in guidance from the aforementioned authorities above.