

Canceling Warrants

The Pierce County Treasurer's office, acting under state law as the ex officio treasurer for the district, pays warrants issued by the district on its behalf. Warrants are created to pay the obligations of the district through Accounts Payable and Payroll. Accounts Payable creates warrants to discharge obligations relating to goods and non-salary services received. Payroll creates warrants for payment of payroll-related obligations. Warrant information is transmitted to the County Treasurer's office by means of magnetic media. The county tracks warrants redeemed and charges the district's cash for redeemed warrants.

A warrant may need to be canceled because it was (1) paid to the wrong vendor, (2) paid in the wrong amount, (3) lost, stolen, or destroyed, or (4) unredeemed for more than one year. The warrant needs to be voided in the Clover Park School District's cash disbursement system as well as in the county treasurer's system. The objective is for the county treasurer's tracking of warrants to reconcile with the district's internal system.

For warrants paid in error, paid to the wrong vendor, or in the wrong amount, WHERE THE DISTRICT HAS THE ORIGINAL WARRANT IN ITS POSSESSION:

Accounts Payable or Payroll staff shall mark the warrant as void by writing or stamping the word "VOID" by the payee's name, and shall deface the warrant by cutting out the signature block. They shall note the fund on which it is drawn and the reason it has been voided. The warrant shall then be sent to Financial Services. A letter shall be prepared and sent to the County Treasurer's office requesting the warrant be canceled. A copy of the letter, with the original warrant attached, is maintained in district records. The warrant may be voided immediately because the district is in possession of the warrant and there is no risk that the warrant may clear the county's account before it can be canceled.

For warrants lost, stolen or destroyed, WHERE THE DISTRICT HAS RECEIVED AN AFFIDAVIT OF LOST OR STOLEN WARRANT:

Any payee can request that a warrant be re-issued by completing an "Application for Duplicate Instrument Affidavit," having it notarized, and submitting it to the section responsible for payment (Accounts Payable or Payroll). Affidavits shall be forwarded to Financial Services, where it shall be verified that the warrant has not yet been redeemed per the most recent County Treasurer's outstanding warrant report. If the warrant is still outstanding, a letter shall be prepared to the County Treasurer's office requesting the warrant be canceled AND a stop-pay be placed on it. When the district receives confirmation that the warrant has been canceled (usually by the next monthly County Treasurer's report), Accounting and Treasury will void the warrant in the district's cash disbursements system. The warrant will not be voided prior to receiving confirmation from the county because of the risk of a "lost" warrant being "found" and redeemed prior to the stop-pay order. Once the warrants are confirmed cancelled, the original affidavit will be returned to either Accounts Payable or Payroll, allowing the replacement warrant to be issued.

For unredeemed warrants that are more than one year old, WHERE THE DISTRICT DOES

NOT HAVE THE WARRANT NOR AN AFFIDAVIT:

The district routinely follows up on stale-dated warrants (outstanding after 90 days). If possible, the payee is contacted and given the opportunity to complete an “Application for Duplicate Instrument Affidavit.” If no such application is received, and no other action is taken, a warrant that is still outstanding after one year will be canceled. Financial Services shall prepare a letter each month to the County Treasurer’s office requesting cancellation and stop payment of stale-dated warrants. Upon confirmation that a stale-dated warrant has been canceled (usually by the next monthly county Treasurer’s Report), Accounting and Treasury shall void the warrant in the district’s cash disbursements system. The warrant will not be voided prior to receiving confirmation from the county because of the risk to the district that the warrant may be redeemed prior to the stop-pay order.

Legal References: Washington State Constitution, Article XI, Section 15
 RCW 28A.400.030 Superintendent’s duties

Former Procedure: 7203-P8

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