



State of Arizona Accounting Manual

Topic 45 Expenditures, Expenses and Disbursements
Section 51 **Lost Warrants and
Forged or Improperly Altered Warrants**

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INTRODUCTION

This section of SAAM outlines the procedures to follow to replace a lost or forged paper warrant.

POLICY & PROCEDURES

1. If a warrant is lost:
 - 1.1. And is to be replaced:
 - 1.1.1. The agency responsible for originating the warrant should send the payee a Form GAO-6, Warrant Replacement Request Certification, with instructions to the payee to complete and return the form.
 - 1.1.1.1. To be valid, a request must be:
 - 1.1.1.1.1. On the correct form.
 - 1.1.1.1.2. Completed with accurate information.
 - 1.1.1.1.3. Signed and notarized, as required.
 - 1.1.1.1.4. Aside from the original entry of the required information, unaltered in any way.
 - 1.1.2. To replace a warrant that has not been cashed.
 - 1.1.3. The agency should attach a scanned image of the completed Form GAO-6 to the cancellation document in AFIS. (The agency can, after the Form GAO-6 has been scanned, shred or file the form's original hard copy.)
 - 1.1.3.1. If the request is determined to be valid and the agency has requested that the warrant be rescheduled for production, a replacement warrant will be produced and sent to the payee.
 - 1.1.3.2. If the request is determined not to be valid, the request will be rejected by the GAO.
 - 1.2. And is not to be replaced:

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- 1.2.1. The agency should create a cancellation document in AFIS.

- 1.3. Approval of the cancellation, if the original warrant has not been negotiated, should take effect within two (2) business days.

2. If a warrant is suspected of having been forged or improperly altered:
 - 2.1. The agency responsible for originating the warrant should send the payee three (3) Forms GAO-28, Affidavit of Forgery/Altered Items, with instructions to complete and return all three (3) originally signed and notarized forms to the GAO (the address is contained on the form).

 - 2.2. If the Affidavit is approved, a replacement warrant will be issued and mailed to the payee by the GAO.