

***Lost or Destroyed Warrants***  
*(Effective September 8, 2015)*

***Purpose:*** If the event a warrant issued by the county auditor is lost or destroyed before it is paid by the treasurer, a procedure must be established whereby the amount due may be recovered by the legal owner or custodian. *The purpose of this policy is to ensure that necessary records, documents and information are maintained and that warrants are not re-issued without safeguards that county funds are paid only in accordance with law.*

**Basic Principals and Standards:** There is no specific statutory authority governing the issues of replacement warrants. As a practical matter, the Auditor in the performance of statutory duties, should issue duplicate warrants when there is clear evidence that the original warrant has been lost or destroyed and will not be presented to the county treasury for payment.

**Procedures:** Recipient must complete an affidavit describing the warrant, setting forth the fact of the loss or destruction of the warrant and describing the circumstances under which the Recipient believes a replacement warrant should be issued.

A recipient must wait a minimum of 15 days for a payroll warrant or 60 days for any other type warrant after the issuance date of the original warrant before a replacement warrant can be issued. This waiting period may be waived if the original warrant is returned to the Auditor. The Recipient must provide identification and a valid mailing address before the Warrant will be re-issued and mailed.

Before issuing a replacement warrant, Auditor employees will first verify that the original warrant has not been cashed. Auditor employees shall notify the Treasurer that a replacement warrant was issued.

## Guidelines for Authorized Signers

Proper identification and/or supporting documents must be presented establishing authority of the affiant to request a replacement warrant. Signatures on the Affidavit for Lost or Destroyed Warrants shall comply with the following guidelines:

**Individual:** If the payee on the Warrant is an individual, the person name as the payee must sign the form. If there are multiple payees listed on the warrant, each must sign the form.

**Corporation:** If the Warrant is payable to a corporation, the form must be signed by an officer of the Corporation, Qualifying Officers include the following: Chairman of the Board, President, Chief Executive Officer, Chief Financial Officer, Corporate Secretary, Assistant Corporate Secretary, Vice President, General Counsel, Treasurer, Assistant Treasurer, Controller, Assistant Controller, Chief Accounting Officer, Director (Non-0Profit Only)

**Partnership:** If the warrant is payable to a General Partnership or a Limited Partnership, the form must be signed by a General Partner of the organization. A Limited Partner is approved to sign only if this person has been specifically authorized by the partnership to participate in the control and management of the business.

**Limited Liability Company:** If the warrant is payable to a Limited Liability Company, the form must be signed by a Managing Member of the organization. A Manager is approved to sign only if this person has been specifically authorized by the membership to participate in the control and management of the business.

**Sole Proprietorship:** If the warrant is payable to a Sole Proprietorship, the form must be signed by the owner of the business.

**Government Agency:** If the Warrant is payable to a Government Agency, the form must be signed by an officer of the agency.

**Trust:** If the Warrant is payable to a Trust, the form must be signed by each individual who has been appointed as a trustee. Required supporting documentation includes a copy of the Trust Agreement that gives the names of each trustee.

**Estate/Decease Payee:** If the Warrant is payable to an estate of a deceased individual or to a person who is now deceased, the form must be signed by either the executor or the administrator of the estate. Required supporting documentation includes a copy of the Death Certificate and evidence of appointment as executor, administrator, Commissioner, or a court order authorizing the re-issuance of the Warrant.



# CHRISTINE R. SYCKS

## Coshocton County Auditor

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### AFFIDAVIT FOR LOST OR DESTROYED WARRANT

<b>Warrant Payable To: Name</b>	<b>Street Address</b>	
<b>City, State, Zip:</b>	<b>Telephone Number with Area Code</b>	<b>Fund Number for Warrant:</b>
<b>Warrant Number:</b>	<b>Warrant Date:</b>	<b>Warrant Amount:</b>
		\$

I am requesting a re-issue of the above described warrant for the following reason: (check one box)

I have not received this warrant

I have received this warrant but it was lost, stolen or destroyed. This happened as follows:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I certify under penalty of perjury that the above information is true and correct and that I have not at any time received payment on this warrant or any other warrant for payment of this claim. I understand that payment on this warrant will be stopped, and I may not cash this warrant if it is received. If I receive this warrant, I will return it to the Coshocton County Auditor, 349 Main Street, Coshocton, OH 43812.

Signature of Requestor:	Date subscribed and sworn by Notary Public:
Printed Name of Requestor:	Social Security Number or Tax ID Number:

State of Ohio:                                }  
County of \_\_\_\_\_ } SS:  
Subscribed and sworn to before me, a Notary Public, in and for said County and State, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public/  
Coshocton County Deputy Auditor