

SAM - DISBURSEMENTS

WARRANTS—FORGERIES

8427

(Revised 09/2010)

When a payee maintains that the proceeds from a paid state warrant were not received, the State Controller's Office ([SCO](#)), Division of Disbursements, will furnish copies of both sides of the warrant. The payee is to verify the endorsement, which is the signature on the back of the warrant. If the payee alleges that the endorsement is a forgery, the payee must write to the SCO informing them that a forgery has been committed. All pertinent data is submitted to the SCO, Division of Disbursements, Attention: Forgery Technician, for review and possible investigation. SCO will analyze the documents, and if it appears that the endorsement is a forgery, the SCO will forward all pertinent data, including four (4) copies of the warrant, to the State Treasurer's Office ([STO](#)), Item Process Section.

The STO will then send three copies of the Forged Endorsement Affidavit, Form STO-CA-0034, to the payee to be signed. All three copies must be signed in ink. The payee's signature must be either witnessed by two disinterested parties or notarized. All three copies must be signed by witnesses; one notarized copy will suffice. The payee is to return all three copies to STO. Upon receipt of the completed affidavits, the signatures are compared with the endorsement on the warrant as a final check before requesting repayment of the money from the applicable bank. After receiving the funds from the bank, STO will authorize SCO to reissue the warrant. See SAM section [8041.1](#) for procedures for handling altered or forged agency checks.