

## OKLAHOMA COUNTY CLERK'S OFFICE

### ORACLE REPORT REQUIREMENTS

#### Business Case

##### Standard policy for one time salary increases

---

---

###### Current business practice:

- One time salary increases are reported
  - On the Change Sheet form and the Purchase Order by some departments
  - Only on the Purchase Order by some departments
  - With standard pay for the department on a single Purchase Order from some departments
- One time salary increases are processed as 12% retirement eligible earnings

###### Problems created from the current practice:

- One time salary increases presented on the Change Sheet form and the Purchase Order result in **updating the salary in Oracle** creating the following issues:
  - Potential for increased liability to the County where the calculation is dependent on “rate of pay”, such as Annual Leave and Compensatory Pay
  - A copy of the Change Sheet form is submitted to the County Clerk Benefits department which is forwarded to vendor Administrators
    - A salary increase is recorded in the month the one time salary increase is paid
    - A decrease in salary is recorded in the following month
    - If a claim on life insurance or disability should occur when a one time salary increase is in effect with the Administrator, payout is based on the increased salary
- One time salary increases presented only on the Purchase Order result in **overriding the salary in Oracle** creating the following issue:
  - A weak audit trail in Oracle
- A lack of consistency in submitting one time salary increases to the Payroll department for processing
- One time salary increases are not easily identifiable when they are included with standard pay for the department
- Lack of transparency to the public for one time salary increases
- No written policy that one time salary increases are 12% retirement eligible earnings

OKLAHOMA COUNTY CLERK'S OFFICE

ORACLE REPORT REQUIREMENTS

Business Case

Consistency in policy for one time salary increases

Recommendations:

- Create a written policy to clarify if one time salary increases are
  - recognized as a change in "rate of pay" for purposes of calculating payout for Annual Leave/Compensatory Pay, etc
  - recognized as a change in "rate of pay" for purposes of reporting change in salary to vendor Administrators for life and disability insurance coverage
  - 12% retirement eligible
- One time salary increases are on a separate Purchase Order for processing
- Create an earning element in Oracle for one time salary increases
  - Benefits
    - Transparency of the transaction for one time salary increases to the public
    - Potential decrease in reported liability where calculations are dependent on "rate of pay"
    - Consistency in submitting information to Payroll for processing
  - Risks
    - Potential lawsuit if "rate of pay" is disputed
    - Compliance from departments

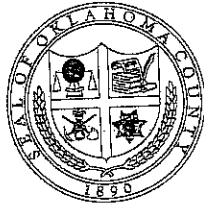
Issues/Questions:

Should the one time salary increase be reflected on the pay stub as the increased amount separate from the standard pay or as a full amount increased from standard pay? \_\_\_\_\_

Signatures of vested parties:

_____	_____
_____	_____
_____	_____

## Oklahoma County Clerk's Office Policies & Procedures



**Subject:** One Time Salary Adjustments Process Policy

**Effective Date:** 12-1-09

**Department:**  
Oklahoma County Clerk

**Approved by:**

**Revised Date:**

**Prepared by:**  
Payroll Supervisor

**Purpose:** A "one time salary adjustment" is a non-permanent, single pay cycle change to an employee's base salary, issued at the discretion of the Elected Official or department Director.  
The "One Time Salary Adjustments Process Policy" is written to establish a standard process for County Departments to use to submit "one time salary adjustments" to the Payroll office.

**References:** Title 19 O.S. Supp. 1996, § 180.65(A), Title 62 O.S. (2001) Section 304.1, "DA Opinion to Assessor Means - 7/14/1996", SA&I Form 2742

**Policy:** One time salary increases are submitted on a separate Purchase Order from the Purchase Order for standard pay for the department

- Procedure:**
1. Use Oklahoma County Payroll Purchase Order
  2. Fund, enter fund number and name from which the pay is to be expensed
  3. Account, enter account number and name from which the pay is to be expensed
  4. Year: FY, enter the current fiscal year
  5. Affidavit section at the top of the form, enter department name
  6. Affidavit section at the top of the form, enter the starting day and ending day of the pay period
  7. Column labeled Employee Name, enter full name of employee to receive one time salary increase, Last Name, First Name, Initial
  8. If more than one employee, please list in alphabetical order by last name
  9. Column labeled Rate of Pay, enter current rate of pay before adding the one time salary increase
  10. Column labeled Amount Allowed, enter the amount of pay for the

# PENDING APPROVAL

<b>Procedures Continued</b>	<p>payroll period</p> <ol style="list-style-type: none"><li>11. Cell Phone Stipend, leave blank</li><li>12. Mileage Allowance, leave blank</li><li>13. Position Title, enter employee's title</li><li>14. Notes, enter One Time Salary Increase</li><li>15. Grand Total, enter sum of payments for all employees receiving a one time pay increase</li><li>16. Affidavit section at the bottom of the form (depose and say that I am), enter the department name</li><li>17. Affidavit section at the bottom of the form (amount approved by me for), enter the sum of payments for all employees receiving a one time pay increase</li><li>18. Affidavit section at the bottom of the form (payable to), enter the count for all employees receiving a one time pay increase</li><li>19. Signature Line, Elected Official or Director's signature</li><li>20. Complete Purchase Order second page, enter month and year for period being paid and department name</li><li>21. NO Salary Change form is required</li><li>22. Submit completed Purchase Order and Purchase Order second page to the County Clerk Payroll department by 15<sup>th</sup> of the month</li></ol>
-----------------------------	--

# PENDING APPROVAL

OKLAHOMA COUNTY  
SEVENTH DISTRICT  
STATE OF OKLAHOMA



320 ROBERT S. KERR AVE. SUITE 605  
OKLAHOMA CITY, OKLAHOMA 73102  
(405) 713-1600  
FAX (405) 235-1567

**C. WESLEY LANE II**

DISTRICT ATTORNEY

**JOHN M. JACOBSEN**

FIRST ASSISTANT DISTRICT ATTORNEY

August 9, 2005

Brent Rinehart, Commissioner  
Oklahoma County District Two

RE: Assessor's salary adjustment to his employees

Dear Commissioner Rinehart:

This office considers the matter concerning Assessor Leonard Sullivan's salary adjustments to his employees in the month of June, 2005 as being legal and entirely within his discretion as an elected official. No elected county official should interfere with another official's decision to raise or lower the salaries of his or her employees as long as the adjustment does not exceed the budget approved for the operation of that official's office. This is consistent with a 1996 legal opinion render by this office in a matter almost exactly similar to this present issue. (See attached District Attorney's Opinion, July 14, 1996)

While the 1996 opinion from this office had reference to statutory 90% and 80% ~~limitations on salary increases~~ the adjustment by Assessor Means in 1996 was legal and the adjustment by Assessor Sullivan in June, 2005 was legal.

Respectfully,

A handwritten signature in cursive script, appearing to read "John M. Jacobsen".

John M. Jacobsen  
First Assistant

JMJ/jmj

cc: All Elected Oklahoma County Officials

# PENDING APPROVAL



OKLAHOMA COUNTY  
SEVENTH DISTRICT  
STATE OF OKLAHOMA

535 COUNTY OFFICE BUILDING  
OKLAHOMA CITY, OKLAHOMA 73102  
(405) 272-1600

FAX (405) 235-1557

ROBERT H. MACY  
DISTRICT ATTORNEY

PATRICK J. MORGAN  
FIRST ASSISTANT DISTRICT ATTORNEY

RAY C. ELLIOTT  
DIRECTOR OF CRIMINAL DIVISION

C. WESLEY LANE II  
DIRECTOR OF JUVENILE DIVISION

ROBERT L. MITCHELL  
DIRECTOR OF CIVIL DIVISION

July 14, 1996

COPY

Mike Means  
Oklahoma County Assessor  
320 Robert S. Kerr, #313  
Oklahoma city, OK 73102

Dear Mr. Means:

This letter is in response to your request for a written opinion regarding the legality of giving one time salary adjustments to county employees.

The statutes regulating county officers' salaries are found at 19 O.S. Supp. 1996, §§ 180.58 et seq. The salaries of county sheriffs, treasurers, clerks, assessors, enforcement officers, superintendents, commissioners and court clerks are computed pursuant to a formula which includes a base salary plus an increase based on "service-ability" (the net valuation of all taxable property of the county) and "service-load" (the population of the county), pursuant to 19 O.S. Supp. 1996, §§ 180.58, 180.62 and 180.63.

The salaries of other elective county officers are fixed by the board of county commissioners, pursuant 19 O.S. Supp. 1996, § 180.62(B).

The salaries of assistants, deputies or other employees of the county sheriff, treasurer, clerk, assessor, court clerk and members of the board of county commissioners are governed by 19 O.S. Supp. 1996, § 180.65. Section 180.65(A) of Title 19 reads in pertinent part:

The officers named in paragraph 1 of Section 180.61 of this title shall have such number of regular technical deputies, assistants...or other help, whatever title the principle officer may ascribe to the duties or functions to be performed...at such rates of salary or pay, subject to the provisions of this section as hereinafter set forth, as the principal officer may propose and establish the need of ... (emphasis added).  
19 O.S. Supp. 1996 § 180.65(A).

# PENDING APPROVAL

Section 180.65(C) of Title 19 reads in pertinent part:

The first or chief deputy or assistant to any officer, as authorized by subsection B of this section, shall receive a salary not to exceed ninety percent (90%) of the principal officer.  
19 O.S. Supp. 1996 § 180.65(C).

Section 180.65(D) reads in pertinent part:

No other deputy aide, assistant or other person named in subsection A of this section may be paid at a salary rate in excess of eighty percent (80%) of the salary of the principal officer; and, subject to said limitation, the salary or rate of pay of such subordinate shall be determined by the principal officer and the county excise board based upon the responsibility, risks, skills, training, and experience required for such position and afforded by the subordinate.  
19 O.S. Supp. 1996 § 180.65(D).

Section 180.65(E) reads in pertinent part:

The salary paid to such deputies, assistants, or other persons shall not exceed ninety (90) or eighty (80) percent, respectively, of the total salary paid to such principal officers.  
19 O.S. Supp. 1996 § 180.65(E).

In 6 OKL.OP.A.G. 31, the Attorney General opined that the purpose of 19 O.S. Supp. 1996, §§ 180.58 et seq. "is to establish a uniform comprehensive system of compensation for county officials and employees." Furthermore, the statutory framework of 19 O.S. Supp. § 180.58 et seq. implies and 19 O.S. Supp. § 180.67 explicitly states that it is the Legislature's intent that 19 O.S. Supp. § 180.58 et seq. assure that counties comply with the compensation schedule set forth in 19 O.S. Supp. 1996 § 180.58 et seq. 6 OKL.OP.A.G. 31.

According to 6 OKL.OP.A.G. 31, responsible officials have the discretion to establish the appropriate level of compensation for individual county officials and employees. Furthermore, as long as the compensation is deemed an element of salary and does not exceed the amount authorized by law, the compensation of such employees may be established in a manner which takes account of all factors which are considered pertinent.

The cardinal rule for construction of statutes is to ascertain the intention of the Legislature by consideration of statutory language. Walker v. St. Louis-San Francisco Ry. Co., 671 P.2d 672 (Okla. 1983). ~~There is no statutory~~

# PENDING APPROVAL

~~\_\_\_\_\_~~ Therefore, by  
construing the aforementioned statutes together, it is clear  
that the Legislature intended to give broad discretion to the  
principal officer in determining the staffing and  
compensation of its office.

Nonetheless, the principal officer must operate within  
the ninety (90) or eighty (80) percent limitation as mandated  
in the statutes. Thus, the one time pay adjustment or  
awarding of bonuses may not exceed the limitation.

Sincerely,

*Aletia Timmons*

Aletia Timmons  
Assistant District Attorney





THE OKLAHOMA STATE COURTS NETWORK

[www.oscn.net](http://www.oscn.net)

[Home](#) [Courts](#) [Court Dockets](#) [Legal Research](#) [Calendar](#) [Help](#)  
[Previous Section](#) [Top Of Index](#) [This Point in Index](#) [Citationize](#) [Next Section](#) [Print Only](#)

Title 62. Public Finance

## Oklahoma Statutes Citationized

### Title 62. Public Finance

#### Chapter 2 - Provisions Applicable to Subdivisions of the State

#### Section 304.1 - Payment of Regular Personnel - Payroll Statements and Affidavits - Authorization for Payment of Certain Taxes and Invoices

Cite as: O.S. §, \_\_\_\_

A. The regular personnel of any agency of any county, city, town, school district or board of education may be certified to the governing board thereof for payment by a payroll purchase order in the manner herein provided. For the purpose of this section, regular personnel is hereby defined as those persons whose appointment or employment or election, whether on full or part-time basis, together with the rate of pay unless the same be fixed by law, has been confirmed or otherwise fixed by the governing board, in each instance, and entered in its journal of proceedings or by separate contract of employment properly authenticated and filed of record; provided, for school districts only, regular personnel may be defined as including persons who are employed on a temporary or occasional basis.

B. For each pay period, the duly elected or appointed head of any department, office, suboffice, district, station or school may execute, on behalf of himself and his subordinates, a payroll statement, itemizing in detail the names of such persons, nature of employment or service, rate of pay each, hours worked, and dates of service within the payroll period if less than a full payroll period. This statement shall be verified by affidavit as to:

1. Subordinate relationship of all persons named, other than himself, to the affiant;
2. Record of employment or contract relationship of all persons named; and
3. Services performed under direct supervision.

The form of affidavit shall be prepared by the State Auditor and Inspector, and shall provide for entry therein by words, and figures, as to the number of persons certified to in such payroll statement and affidavit.

The statement and affidavit shall be deemed to include the approval of departmental head and receipt acknowledging services of subordinate, where such is required by law; and no further statements for that purpose shall be required. The subordinate employees named therein shall not be required to sign the payroll statement and affidavit unless the governing board, by official order, so requires, in which event, each may sign opposite his own name. Affidavit to any payroll statement may be verified by any officer authorized to take acknowledgments, or by the clerk of the county, city, town, school district or board of education, as the case may be.

C. The payroll statement and affidavit shall be forwarded to the clerk of the county, city, town, school district or board of education, and shall become a permanent part of the financial records of the agency. The total payroll amounts from the payroll statement and affidavit, and the amounts charged to each appropriation and fund of the agency, shall be listed or estimated on the payroll purchase order for consideration and payment by the governing board. The amount to be paid pursuant to a payroll purchase order may be encumbered as of the date the purchase order is considered by the governing board for payment or as of the date payroll payments are made.

D. The encumbering officer or clerk of a municipality, county or school may authorize payment of the following taxes and invoices as they become due without a purchase order or further approval of the governing board:

# PENDING APPROVAL

1. Taxes, including, but not limited to, withholding, social security or unemployment compensation taxes;
2. Retirement or pension fund payments or contributions which are payable pursuant to a resolution, ordinance, contract or other appropriate agreement which has been approved by the governing board; and
3. Payments for insurance or related coverages; including, but not limited to, accident, health or life, workers' compensation, or any other property, vehicle, marine, surety, liability or casualty coverages, which are payable under a valid contract, policy or other appropriate agreement which has been approved by the governing board.

## Historical Data

---

Amended by Laws 1990, c. 221, § 1, operative July 1, 1990.

## Citationizer® Summary of Documents Citing This Document

---

Cite Name	Level
<b>Oklahoma Attorney General's Opinions</b>	
Cite	Name
<u>1981 OK AG 188,</u>	<u>Question Submitted by: The Honorable Tom Daxon, State Auditor and Inspector</u>
	Discussed at Length
<u>1982 OK AG 103,</u>	<u>Question Submitted by: The Honorable Tom Daxon, CPA, State Auditor and Inspector</u>
	Cited
<b>Title 70. Schools</b>	
Cite	Name
<u>70 O.S. 5-135,</u>	<u>System for Initiating, Recording and Paying Contractual Obligations</u>
	Cited

## Citationizer: Table of Authority

---

Cite	Name	Level
None Found.		



Home	Courts	Court Dockets	Legal Research	Calendar	Help
Previous Section	Top Of Index	This Point in Index	Citationize	Next Section	Print Only

## Title 19. Counties and County Officers

- ☐ Oklahoma Statutes Citationized
- ☐ Title 19. Counties and County Officers
- ☐ Chapter 6A - Salaries and Compensation
- ☐ Section 180.65 - Deputies and Other Help

Cite as: O.S. §, \_\_\_

A. The officers named in paragraph 1 of Section 180.61 of this title shall have such number of regular or technical deputies, assistants, investigators, evidence persons, aides, stenographers or reporters, technicians, undersheriffs, jailers, matrons, handwriting and fingerprint experts, probation officers, juvenile officers, bailiffs, or other help, whatever title the principal officer may ascribe to the duties or functions to be performed as authorized by law and clearly related to the proper accomplishment of lawful functions, whether on whole or part-time basis, at such rates of salary or pay, subject to the provisions of this section as hereinafter set forth, as the principal officer may propose and establish the need of and which the county excise board may approve, for the adequate accomplishment of the functions of the office and the performance of the duties imposed thereon by law, with due weight being given to employment on whole or part-time basis. However, no such employments shall exceed the amount of lawful funds appropriated for such purpose.

B. Each principal officer named in paragraph 1 of Section 180.61 of this title, except judges, shall designate of record in the office of the county clerk a first or chief deputy or assistant who shall be chargeable with all the duties of such principal officer, while subject to the direction of the same. The first or chief deputy or assistant shall carry on the duties of the office during the absence of the principal officer or, in the event of the death, removal or resignation of said principal officer, until a successor shall have qualified. During periods of vacancy of the principal office, resulting from the death, removal or resignation of the principal officer, the chief deputy or assistant shall be bonded in the same manner and in the same sum as required for the principal officer.

C. No deputy shall receive a salary in excess of the principal officer. The salaries set forth in this subsection within the limitations shall be such amounts as the principal officer may propose and establish the need for and which the county excise board may approve within salary and staffing requirements as may be prescribed by law. The numerical rank of any deputy or assistant to be effective must be by designation of the principal officer by the signature of the principal officer and filed with the county clerk. The numerical rank of any deputy or assistant shall be within the sole discretion of the principal officer.

D. The board of county commissioners shall continue to have the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices covered by this act. However, the approval of the funding for such offices shall continue to be the responsibility of the county excise board. County officers shall have no authority to make salary commitments beyond the amount of the funding so provided.

E. The county excise board shall meet with each of the principal officers of the county in budget planning conference or conferences, before July 1 of each year, to discuss personnel needs for each office for the succeeding fiscal year. The excise board shall provide the principal officers a tentative estimate of anticipated revenues for the next fiscal year prior to the budget planning conferences.

### Historical Data

Added by Laws 1959, SB 22, p. 98, § 8; Amended by Laws 1961, SB 270, p. 214, § 1, emerg. eff. June 29, 1961; Amended by Laws 1961, HB 679, p. 215, § 1, emerg. eff. July 31, 1961; Amended by Laws 1976, SB 753, c. 292,

OSCN Found Document:Deputies and Other Help

§ 2, emerg. eff. June 17, 1976; Amended by Laws 1977, HB 1048, c. 7, § 1, emerg. eff. February 25, 1977; Amended by Laws 1979, SB 148, c. 26, § 1, emerg. eff. April 3, 1979; Amended by Laws 1981, SB 14, c. 72, § 3, eff. October 1, 1981; Amended by Laws 1993, HB 1744, c. 239, § 11, emerg. eff. July 1, 1993; Amended by Laws 1997, SB 673, c. 283, § 2, emerg. eff. May 27, 1997 (superseded document available); Amended by Laws 1998, SB 1245, c. 195, § 3, eff. November 1, 1998 (superseded document available); Amended by Laws 2005, SB 36, c. 117, § 1, emerg. eff. July 1, 2005 (superseded document available).

### Citationizer® Summary of Documents Citing This Document

Cite Name	Level
<b>Oklahoma Attorney General's Opinions</b>	
Cite	Name
<u>2001 OK AG 18,</u>	<u>Question Submitted by: Clifton H. Scott, State Auditor and Inspector</u>
<u>2003 OK AG 7,</u>	<u>Question Submitted by: The Honorable Cathy Stocker, District Attorney, District 4</u>
<u>2007 OK AG 6,</u>	<u>Question Submitted by: The Honorable Mark L. Gibson, District Attorney, District 8</u>
<u>1983 OK AG 200,</u>	<u>Question Submitted by: The Honorable Penny Williams, Oklahoma House of Representatives</u>
<u>1984 OK AG 21,</u>	<u>Question Submitted by: The Honorable Bill Smith, Oklahoma House of Representatives</u>
<u>1985 OK AG 187,</u>	<u>Question Submitted by: The Honorable Lee Cate, Oklahoma State Senate</u>
<u>1985 OK AG 92,</u>	<u>Question Submitted by: The Honorable Tony R. Burns, District Attorney</u>
<u>1999 OK AG 1,</u>	<u>Question Submitted by: The Honorable Jari Askins, State Representative, District 30</u>
<b>Oklahoma Supreme Court Cases</b>	
Cite	Name
<u>1987 OK 55, 738 P.2d 1340, 58 OBJ 1913,</u>	<u>Abel v. Madden</u>
<u>1988 OK 68, 757 P.2d 833, 59 OBJ 1637,</u>	<u>Humphrey v. Denney</u>
<u>1963 OK 182, 385 P.2d 479,</u>	<u>BOARD OF COUNTY COM'RS OF NOWATA COUNTY v. PRICE</u>
<u>1966 OK 216, 420 P.2d 898,</u>	<u>NIXON v. ROBERTS</u>
<u>1980 OK 130, 617 P.2d 201,</u>	<u>Neel v. Board of County Com'rs of Cherokee County</u>
<u>1982 OK 133, 658 P.2d 464,</u>	<u>Summey v. Tisdale</u>
<u>1984 OK 95, 701 P.2d 754,</u>	<u>Rogers v. Excise Bd. of Greer County</u>
<b>Title 70. Schools</b>	
Cite	Name
<u>70 O.S. 4-201,</u>	<u>Transference, Maintenance and Preservation of Records of Former County Superintendent.</u>

### Citationizer: Table of Authority

Cite Name	Level
<b>Title 19. Counties and County Officers</b>	
Cite	Name
<u>19 O.S. 180.61,</u>	<u>Classification of Officers</u>