

SPECIAL INVESTIGATIVE AUDIT

GRADY COUNTY

For the period of July 1, 2008 through August 31, 2018



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

GRADY COUNTY OKLAHOMA
INVESTIGATIVE AUDIT REPORT
JULY 1, 2008 THROUGH AUGUST 31, 2018

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Report Highlights

This audit was performed in response to a District Attorney request in accordance with 74 O.S. § 212(H)

WHY WE CONDUCTED THIS AUDIT

The Honorable Jason M. Hicks, District Attorney for the 6th District of Oklahoma, requested the assistance of the Oklahoma State Auditor and Inspector, under the authority of 74 O.S. § 212(H), in conducting an investigative audit of the books and records of Grady County, Oklahoma.

KEY FINDINGS

Payroll (Page 1)

The Board of County Commissioners (BOCC) did not set and approve the salaries for the elected county officials of Grady County which resulted in the elected county officials receiving a salary in excess of that allowed by 19 O.S. §§ 180.67 – 180.83. Our analysis of the pay records for the county officials resulted in salary overpayments beginning July 1, 2008 and continuing through August 31, 2018.

Other Issues (Page 6)

Three Grady County Fairground Employees were paid a salary exceeding the maximum amount allowed for elected officials.



Oklahoma State Auditor & Inspector

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January 7, 2019

The Honorable Jason M. Hicks
District Attorney, District 6
217 N. 3rd
Chickasha, Oklahoma 73018

District Attorney Hicks:

Pursuant to your request and in accordance with the requirements of **74 O.S. § 212(H)**, we performed an investigative audit with respect to Grady County for the period July 1, 2008 through August 31, 2018.

Because the procedures of an investigative audit do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of Grady County for the period July 1, 2008 through August 31, 2018.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

This report is addressed to, and is for the information and use of, the District Attorney as provided by statute. This report is also a public document pursuant to the **Oklahoma Open Records Act**, in accordance with **51 O.S. §§ 24A.1, et seq.**

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

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GRADY COUNTY ELECTED OFFICIALS
(as of August 31, 2018)

Windle Hardy (2008 – Present) Commissioner District 1
Kirk Painter (2017 – Present)..... Commissioner District 2
Ralph Beard (2016 – Present)..... Commissioner District 3
Jill Locke (2018 – Present) County Clerk

Robin Burton (2008 – Present) County Treasurer
Samantha (Bari) Firestone (2008 – Present) County Assessor
Lisa Hanna (2014 – Present)..... Court Clerk
Jim Weir (2013 – Present) County Sheriff

(Former Grady County Elected Officials)

Mike Lennier (2008 – 2017) Commissioner District 2
Jack Porter (2008-2015)..... Commissioner District 3
Sharon Shoemake (2008 – 2018) County Clerk
Lois Foster (2008 – 2014)..... Court Clerk
Kieran McMullen (2008) County Sheriff
Art Kell (2008 – 2013)..... County Sheriff

INTRODUCTION

Oklahoma elected county officials are paid in accordance to Title 19 O.S. §§ 180.67 – 180.83. The Board of County Commissioners (BOCC) is responsible for setting the salaries of the elected officials each fiscal year beginning July 1 and ending June 30.

In a letter dated August 8, 2018, District Attorney Jason M. Hicks requested that the Office of the State Auditor and Inspector (OSAI) conduct a special investigative audit pursuant to **74 O.S. § 212(H)**, regarding allegations that elected officials were being paid in excess of limits allowed by state statute.

Based on these allegations, and in accordance with the request by District Attorney Hicks, OSAI has conducted an investigative audit primarily related to the concern of alleged overpayments to county officials, along with the additional objectives listed in the accompanying *Table of Contents*. The results of our investigation are included in the following report.

Objective I: Determine the date the inaccurate accounting began

Objective II: Determine the source of the miscalculation

SUMMARY OF FINDINGS:

- **Grady County Officials' salaries exceeded the maximum allowed by statute beginning July 2008.**
- **From July 1, 2008 through July 31, 2018 the Board of County Commissioners did not formally set the salaries for the elected county officials which resulted in noncompliance with 19 O.S. § 180.74 and 180.75.**

Background: County officials are paid in accordance to 19 O.S. §§ 180.67 – 180.83 detailed in Appendix 1 of this report. It is the duty of the Board of County Commissioners (BOCC) to set the salaries of the county officials, effective July 1 of each fiscal year based on the formula specified in Oklahoma State Statutes.

Each year, usually around June and July, the county officials submitted their budget requests to the County Clerk. The County Clerk prepared a spreadsheet of the budget requests showing only totals requested by office. The spreadsheet was then submitted to the Excise Board and generally included a 2% to 5% salary increase for all county employees.

The budget maker received the ad valorem collections and valuations from the County Assessor to determine the estimated revenues available for the following fiscal year. The budget maker, county officials, and the chairman of the BOCC would then meet with the Excise Board to discuss and set the budget for the following fiscal year. The Excise Board approved the budget based on totals for each expenditure category for each office/department. Salaries and benefits were not approved based on line item requests which would have identified the salary requested for each individual officer and employment position.

We reviewed the minutes of the Board of County Commissioner's meetings from July 1, 2008 through August 31, 2018. OSAI found no Board action addressing the salaries for county officials until August 20, 2018.

Interviews with the current and former County Commissioners revealed that the BOCC did not formally set the salaries for the county officials by action of the Board, nor could they recall anyone performing the calculation to determine the maximum salary amounts allowed by state statute.

The County's budget maker stated that he calculated the maximum amount of salaries allowed for county elected officials on a yearly basis using ad valorem valuations provided by the County Assessor. His calculations would identify the amount of salary increase based on the calculation of the maximum amount figured for the previous and current fiscal year. He did not (nor was he specifically asked to) compare the maximum amount allowed by state statute to the actual amount being paid by the County. He would then

forward his calculations to the County Assessor by fax or email. The Assessor was to provide this information to the BOCC. The Payroll Clerk stated that she was instructed by the County Clerk to add these increases calculated by the budget maker into the payroll software program. The minutes of the BOCC revealed no Board action approving these increases from July 1, 2008 through July 31, 2018.

It was not until the August 20, 2018, BOCC meeting that a resolution was passed by the Board of County Commissioners setting the elected officials' salaries. The resolution reduced the annual salaries of the Grady County elected officials to \$62,275 to conform with the Oklahoma statutory requirements.

Finding: From July 1, 2008 through July 31, 2018, the BOCC did not formally set the salaries for the county officials and did not approve salary increases in a BOCC meeting.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that the BOCC set the salaries for county officials every year by action of the board in accordance with 19 O.S. §§ 180.74 and 180.75. OSAI also recommends the County establish a procedure to verify that county officials' salaries are within the amounts allowed by state statutes.

Objective III: Determine the amount each county official was overpaid and the cause of the overpayment.

SUMMARY OF FINDINGS:

- **Grady County officials received salary increases which resulted in noncompliance with 19 O.S. §§ 180.74, 180.75, and 180.83.**
- **From July 1, 2008 through August 31, 2018 the Grady County Officials were overpaid a total of \$727,343.03.**

Background: During our review of the July 29, 2008, Excise Board meeting minutes, we noted a discussion between the Excise Board and the budget maker concerning the budget, pay increases, and stipends for county employees. The Excise Board suggested a 15% salary increase and a \$1,000 stipend for July 2008 and December 2008 to present. The County Clerk stated she would confirm with the State Auditor and Inspector concerning legality of stipends for said employees.

At the Excise Board meeting held August 26, 2008, the Grady County Assistant District Attorney stated that after reviewing the statutes and speaking with the State Auditor and Inspector's Office, safety bonuses and salary increases would only be allowed for employees. This meeting was attended by the District 1 and District 3 County Commissioners, County Assessor, County Treasurer, County Clerk, Court Clerk, County Sheriff, and Assistant District Attorney.

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Contrary to the advice of the Assistant District Attorney, a salary increase of 18% approved for employees was also given to the county officials. We found no documentation that the BOCC approved the raises for the county officials other than the approval of the budget request for the Estimate of Needs. This budget request did not itemize the salary amount requested for each employee and county official, it only reflected the total amount per budgetary department. According to the payroll clerk, she was instructed by the County Clerk to add the percentage of salary increase approved for employees to all individuals in the payroll software system.

In subsequent years, the county officials continued to receive the raises approved by the Excise Board for employees. The table below details the date, the amount per county official, and the percentage of the monthly increases in salary.

Date of Increase	Amount of Monthly Increase	Annual Increase	Reason for Increase
7/1/2008	\$ 732.65	\$ 8,791.80	18% County Increase
10/1/2009	\$ 37.00	\$ 444.00	County Increase % not stated
7/1/2012	\$ 246.89	\$ 2,962.68	5% County Increase
7/1/2013	\$ 261.74	\$ 3,140.88	5% County Increase
7/1/2014	\$ 278.16	\$ 3,337.92	5% County Increase
7/1/2015	\$ 294.56	\$ 3,534.72	5% County Increase
7/1/2016	\$ 157.56	\$ 1,890.72	2.5% County Increase
7/1/2017	\$ 131.49	\$ 1,577.88	2% County Increase

The raises given to the county officials that were based on the increase in ad valorem valuations (addressed in the previous audit finding) were given in January of each year. The above mentioned across-the-board raises given to employees effective July of each year were also added to the salaries of the county officials. This caused the salaries for the county officials to exceed the maximum amount allowed by state statute.

Title 19 O.S. §§ 180.74 and 180.75 defines the formula for the calculation of the minimum and maximum salary allowed for county officials. We performed these calculations for each year of the audit period, and compared the salary allowed by statute to the county officials' payroll records provided by the County Clerk. See Appendix 2 for minimum and maximum calculations for the fiscal years beginning July 1, 2008 through August 31, 2018.

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We found the salary paid to county officials exceeded the maximum annual salary allowed by state statute. The table below depicts the actual annual salary received as compared to our calculation of the maximum annual salary allowed by state statute. During fiscal year 2019, county officials were only overpaid for the month of July 2018 before Board action was taken to be in compliance with state statute.

Fiscal Year	Maximum Annual Salary Allowed Per Statute	County Officer Salary Received	Over/(Under) Maximum Annual Salary Allowed
2008	56,075.00	48,533.24	(7,541.76)
2009	56,375.00	57,785.04	1,410.04
2010	57,050.00	58,568.04	1,518.04
2011	57,050.00	58,979.04	1,929.04
2012	57,050.00	59,116.50	2,066.50
2013	57,050.00	62,516.64	5,466.64
2014	57,050.00	66,357.54	9,307.54
2015	57,250.00	70,395.48	13,145.48
2016	58,650.00	74,930.22	16,280.22
2017	60,025.00	78,208.44	18,183.44
2018	60,775.00	80,848.80	20,073.80
2019 ^①	62,275.00	6,768.65	1,579.06

① FY2019 maximum annual salary $\$62,275.00/12 \times 1 = \$5,189.58$.

The July 2008 increase, \$732.65 per month, in addition to a \$25 ad valorem increase in January 2009 resulted in the annual salary increasing to \$57,785.04. This exceeded the maximum annual salary allowed by statute by \$1,410.04. The maximum annual salary was exceeded for each of the fiscal years 2009 through 2018. The BOCC reduced the county elected officials' salaries in August of 2018. Therefore, the monthly salary payments were only exceeded for one month of the current fiscal year.

We then compared the county officials' payroll records to the computed minimum/maximum salary to determine by year, the amount of overpayment received by each official. For county officials leaving office during a fiscal year, the amount was prorated.

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Based on our calculations, the following chart shows by year the amount of excess salary received by each county official from July 1, 2008 through August 31, 2018.

Name	Office	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	Total
Windle Hardy	Commissioner	\$ 1,410.04	\$ 1,518.04	\$ 1,929.04	\$ 2,066.50	\$ 5,466.64	\$ 9,307.54	\$ 13,145.48	\$ 16,280.22	\$ 18,183.44	\$ 20,073.80	\$ 1,579.06	\$ 90,959.80
Mike Lennier	Commissioner	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	9,307.54	13,145.48	16,280.22	8,747.98	-	-	59,871.48
Jack Porter	Commissioner	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	9,307.54	6,422.74	-	-	-	-	28,120.54
Sharon Shoemake	County Clerk	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	9,307.54	13,145.48	16,280.22	18,183.44	16,665.67	-	85,972.61
Robin Burton	County Treasurer	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	9,307.54	13,145.48	16,280.22	18,183.44	20,073.80	1,579.06	90,959.80
Bari Firestone	County Assessor	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	9,307.54	13,145.48	16,280.22	18,183.44	20,073.80	1,579.06	90,959.80
Lois Foster	Court Clerk	1,410.04	1,518.04	1,929.04	2,066.50	5,466.64	7,689.61	-	-	-	-	-	20,079.87
Art Kell	Sheriff	885.02	1,518.04	1,929.04	2,066.50	2,823.08	-	-	-	-	-	-	9,221.68
Jim Weir	Sheriff	-	-	-	-	2,833.32	9,307.54	13,145.48	16,280.22	18,183.44	20,073.80	1,579.06	81,402.86
Lisa Hanna	Court Clerk	-	-	-	-	-	1,617.93	13,145.48	16,280.22	18,183.44	20,073.80	1,579.06	70,879.93
Ralph Beard	Commissioner	-	-	-	-	-	-	6,722.74	16,280.22	18,183.44	20,073.80	1,579.06	62,839.26
Kirk Painter	Commissioner	-	-	-	-	-	-	-	-	9,435.46	20,073.80	1,579.06	31,088.32
Jill Locke	County Clerk	-	-	-	-	-	-	-	-	-	3,408.02	1,579.06	4,987.08
Total Overpayment Per Year		\$ 10,755.30	\$ 12,144.32	\$ 15,432.32	\$ 16,532.00	\$ 43,922.88	\$ 74,460.32	\$ 105,163.84	\$ 130,241.76	\$ 145,467.52	\$ 160,590.29	\$ 12,632.48	\$ 727,343.03

Finding: Based on documents provided, it appears the county officials received salary increases which resulted in noncompliance with 19 O.S. §§ 180.74, 180.75, and 180.83.

Recommendation: OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

Finding: Based on documents provided, from July 1, 2008 through August 31, 2018, the Grady County Officials were overpaid \$727,343.03.

Recommendation: OSAI recommends the County design and implement policies and procedures to ensure that salaries are within the limitations as outlined in 19 O.S. §§ 180.67 – 180.83. OSAI also recommends that the proper authorities review this finding to determine if the Grady County officials improperly received the across-the-board salary increases that were approved by the Excise Board for employees. OSAI further recommends that the proper authorities review this finding to determine what action, if any, may be required.

Objective IV: Other Issues Noted

Although not a part of the original objectives, it was noted that three Grady County Fairground employees received salaries that exceeded the maximum annual salary allowed for county officials. Title 19 O.S. § 180.81 states that a county employee may not receive an annual salary in excess of the principal officer. Because the county officials' salaries were set above the maximum amount allowed by state statute, the amount paid to these employees (although not in excess of the amount the county officials actually received) was above the amount allowed by state statute for the county officials.

Finding: Three Grady County employees were paid a salary in excess of the maximum annual salary allowed by state statute for county officials.

Recommendation: OSAI recommends Grady County review the salaries of county employees to ensure compliance with 19 O.S. § 180.81.

DISCLAIMER

Throughout this report there are numerous references to state statutes, which appear to be relevant to issues raised by the District Attorney and reviewed by this Office. The State Auditor and Inspector has no jurisdiction, authority, purpose, or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory, law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific statutes within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the Grady County Officials or any of the individuals named in this report or acting on behalf of the Board of County Commissioners have violated any statutory requirements. All cites and/or references to specific legal provisions are included within this report for the sole purpose of enabling interested parties to review and consider the cited provisions, independently ascertain whether or not the Board of County Commissioners' policies, procedures, or practices should be modified or discontinued, and to independently evaluate, whether or not any recommendations made by this Office should be implemented.

APPENDICES

Appendix 1

OSAI has included the statutes that were used to calculate the maximum salary allowed by a County Official or was cited as a reference within this report.

Title 19 O.S. § 180.67 states, “It is hereby declared to be the intent of the Legislature that this act shall be the comprehensive salary code for all counties of the state and no county officer in paragraph 1 of Section 180.61 of this title, or their assistants, deputies, or other employees by whatever title designated, shall receive any salary or wages except as provided in this act.”

Title 19 O.S. § 180.71 states in part:

A. Sections 180.71 through 180.83 of this title shall apply to all counties which approve an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution.

B. The purpose of Sections 180.71 through 180.83 of this title is to codify and revise the laws of the state relating to the salaries and wages of county officers and their deputies and employees, and to establish said salaries and wages by general law applicable throughout the state under a uniform schedule fixing such salaries and wages and future increases and reductions thereof upon the following bases:

1. The available revenues of the several counties out of which such salaries and wages may be paid;
2. The amount of services required to be performed;
3. The monetary value of such services in relation to that of nongovernmental services of similar nature in the areas wherein such services are performed; and
4. The relative amounts of services required of the various county officers, their deputies and employees upon investigation and full consideration of the applicable facts.

C. The Legislature has determined that the forgoing bases of such schedule graduations generally are cognate to the combination of the following factors:

1. The total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county, including such revenue which would have otherwise been authorized to be collected if the provisions of Section 2890 of Title 68 of the Oklahoma Statutes had not been enacted, which is apportioned for county purposes pursuant to subsection (a) of Section 9 of Article X of the Oklahoma Constitution, hereinafter referred to as "service-ability"; and

2. The population of the county, hereinafter referred to as the “service-load”.

The application of said factors properly establishes a rational and relevant formula for uniformity of salaries and wages and of future increases and decreases thereof.

Title 19 O.S. § 180.72 states, “The population of each county, or service-load factor, shall be determined from the announced population of counties of Oklahoma based on the Federal Decennial Census. No other census however authorized shall have any effect insofar as this act is concerned.”

Title 19 O.S. § 180.73 states, “For the purpose of fixing salaries under this act, county officers shall be grouped in the following classifications:

1. Enforcement officers or those charges with enforcing the laws relating to public peace and safety: the county sheriff, the county treasurer, the county clerk, the county assessor, and the members of the board of county commissioners; and
2. Other elective county officers.

Title 19 O.S. § 180.74 states in part, “The basic salaries of county officers upon which all salaries and future increases or decreases thereof shall be computed, shall be as follows:

(B) The board of county commissioners shall set the salaries for all elected county officials within the limits allowed by law.”

Title 19 O.S. § 180.75 states, “A. In every county in this state which approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution, the salary of all county officers named in paragraph 1 of Section 180.73 of this title may be increased from the applicable basic salary named in Section 180.74 of this title, for the factor of service-ability, as defined in Section 180.71 of this title, according to the following scale:

1. To the basic salary:
 - a. add the product of One Hundred Dollars (\$100.00) times each Ten Thousand Dollars (\$10,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Seven Hundred Fifty Thousand Dollars (\$750,000.00),
 - b. thereafter add the product of One Hundred Dollars (\$100.00) times each additional Fifty Thousand Dollars (\$50,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Five Million Dollars (\$5,000,000.00),

c. thereafter add the product of One Hundred Twenty-five Dollars (\$125.00) times each additional Seventy Thousand Dollars (\$70,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Twenty Million Dollars (\$20,000,000.00),

d. thereafter as to all additional revenue which is authorized to be collected for county purposes add the product of One Hundred Twenty-five Dollars (\$125.00) times each additional Two Hundred Thousand Dollars (\$200,000.00) of such revenue, or major fraction thereof; and

2. The salary of each county officer shall be additionally increased from the basic salary named in Section 180.74 of this title, and the additions to the basic salary as provided in this section, for population or service load according to the following scale:

a. the product of Twelve Dollars and fifty cents (\$12.50) times each one thousand (1,000) population, or major fraction thereof until a population of seventy-five thousand (75,000) is reached,

b. thereafter the product of Twelve Dollars and fifty cents (\$12.50) times each additional five thousand (5,000) population, or major fraction thereof until a population of one hundred fifty thousand (150,000) is reached,

c. thereafter add the product of Twelve Dollars and fifty cents (\$12.50) times each additional ten thousand (10,000) population, or major fraction thereof.

B. This section shall not reduce the present salary of any county officer in Oklahoma during their present term of office.

C. As used in this section, "major fraction thereof" means any amount greater than one-half (1/2).

Title 19 O.S. § 180.76 states, "The salary increase authorized by Section 7 of this act shall be withheld in those counties in which the composite ad valorem assessment ratio for the county is less than nine percent (9%) of the property value as certified by the Board of Equalization at any time during the calendar year 1979, or any year thereafter."

Title 19 O.S. § 180.77 states, "County officers shall not receive any salary increase or decrease during their term of office unless by operation of law enacted prior to their election or appointment."

Title 19 O.S. § 180.78 outlines factors for minimum salaries for Sheriff and other officers.

Title 19 O.S. § 180.79 states, "The salaries established by this act shall be paid from annual appropriations made from the general fund of the county for such purpose and is hereby

made the mandatory duty of the county commissioners and the excise board that such funds by appropriated and paid.”

Title 19 O.S. § 180.80 states, “The provisions of Section 10 of this act shall be subject to the restrictions set forth in Section 14 of this act.”

Title 19 O.S. § 180.81 states in part, “C. No deputy shall receive a salary in excess of the principal officer. ... 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 of 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.”

Title 19 O.S. § 180.82 states, “It is hereby declared to be the intent of the Legislature that this act shall be the comprehensive salary code for all counties of the state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution, and no county officer in paragraph 1 of Section 180.73 of this title, or their assistants, deputies, or other employees by whatever title designated, shall receive any salary or wages except as provided in this act.”

Title 19 O.S. § 180.83 states, “The date on which changes in the salaries and rates of pay for county officers and their deputies, aides and assistants under this act due to changes in population or the amount of revenue authorized to be collected for county purposes in any county shall take effect, shall be as of, on and after the first day of July of each fiscal year based upon the population as shown by the latest Federal Decennial Census for the State of Oklahoma, and the total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county which is apportioned for county purposes pursuant to subsection (a) of Section 9 of Article X of the Oklahoma Constitution for such year.”

Title 19 O.S. § 180.84 states, “The board of county commissioners of each of the counties in this state may be authorized to establish a longevity pay program for employees of the county. The longevity pay program may be consistent with the longevity pay program for state employees authorized pursuant to Section 840-of Title 74 of the Oklahoma Statutes. The longevity pay program shall not include any elected officers.”

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Appendix 2

OSAI prepared the following spreadsheets to document the minimum and maximum salary allowed by statute for each fiscal year. The officer salary calculations were prepared by using the spreadsheet from the Oklahoma State University Agriculture Economics County Personnel Education and Training Program. The County population was obtained from the latest decennial census. Taxable valuation was obtained from the net valuation of the County as reported to the Excise Board. The additional homestead was obtained from the County Assessor's annual report of homestead exemption.

Grady County FY 2008 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary		
	in a County where <u>personal property and livestock</u> are <u>exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	45,516	
	Taxable Value	241,204,853	FY 2007-2008
	Additional Homestead	871,774	
	Total including additional homestead	242,076,627	
	County Mill Rate	10.33	
	Service-ability	2,500,652	
OS 19 § 180.74 A .1.3	Minimum Basic salary	24,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	44,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
			Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.b	salary based on service-ability	11,000	Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
			(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to \$20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	575.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	36,075.00	
	Total salary at maximum base:	56,075.00	

GRADY COUNTY, OKLAHOMA
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Grady County FY 2009 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary		
	in a County where <u>personal property and livestock are exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	45,516	
	Taxable Value	254,400,517	FY 2008-2009
	Additional Homestead	832,147	
	Total including additional homestead	255,232,664	
	County Mill Rate	10.33	
	Service-ability	2,636,553	
OS 19 § 180.74 A .1.3	Minimum Basic salary	24,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	44,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
			Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
			Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.b	salary based on service-ability	11,300	(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	575.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	36,375.00	
	Total salary at maximum base:	56,375.00	

GRADY COUNTY, OKLAHOMA
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Grady County FY 2010 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where <u>personal property and livestock are exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	283,459,911	FY 2009-2010
	Additional Homestead	807,624	
	Total including additional homestead	284,267,535	
	County Mill Rate	10.33	
	Service-ability	2,936,484	
OS 19 § 180.74 A .1.3	Minimum Basic salary	24,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	44,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less. Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less. Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less. Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.a	Allowed increase of basic		
OS 19 § 180.75 A .1.b	salary based on service-ability	11,900	(100 X each ten thousand of first \$750,000 of revenue) (100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000) (125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000) (125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000) (\$12.50 X each 5,000 of population above 75,000 up to 150,000) (\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	37,050.00	
	Total salary at maximum base:	57,050.00	

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Grady County FY 2011 Officer Salary Calculation			
OS 19 § 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where <u>personal property and livestock are exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	286,284,299	FY 2010-2011
	Additional Homestead	783,786	
	Total including additional homestead	287,068,085	
	County Mill Rate	10.33	
	Service-ability	2,965,413	
OS 19 § 180.74 A .1.3	Minimum Basic salary	24,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	44,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less. Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less. Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less. Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.a	Allowed increase of basic		
OS 19 § 180.75 A .1.b	salary based on service-ability	11,900	(100 X each ten thousand of first \$750,000 of revenue) (100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000) (125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000) (125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000) (\$12.50 X each 5,000 of population above 75,000 up to 150,000) (\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	37,050.00	
	Total salary at maximum base:	57,050.00	

GRADY COUNTY, OKLAHOMA
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Grady County FY 2013 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where personal property and livestock are exempt from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	325,746,713	FY 2012-2013
	Additional Homestead	699,597	
	Total including additional homestead	326,446,310	
	County Mill Rate	10.33	
	Service-ability	3,372,190	
			Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
	Maximum Base salary	42,500	Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
			Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.b	salary based on service-ability	12,700	(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	35,850.00	
	Total salary at maximum base:	55,850.00	
	Total salary at maximum base per FY2011: see statute below	57,050.00	
	Title 19 O.S. § 180.75(B) states, B. This section shall not reduce the present salary of any county officer in Oklahoma during their present term of office.		

GRADY COUNTY, OKLAHOMA
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Grady County FY 2014 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where personal property and livestock are exempt from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	362,793,933	FY 2013-2014
	Additional Homestead	676,987	
	Total including additional homestead	363,470,920	
	County Mill Rate	10.33	
	Service-ability	3,754,655	
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	42,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less. Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less. Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less. Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.a	Allowed increase of basic salary based on service-ability	13,500	(100 X each ten thousand of first \$750,000 of revenue)
OS 19 § 180.75 A .1.b			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000) (125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000) (125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000) (\$12.50 X each 5,000 of population above 75,000 up to 150,000) (\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	36,650.00	
	Total salary at maximum base:	56,650.00	
	Total salary at maximum base per FY2011: see statute below	57,050.00	
	Title 19 O.S. § 180.75(B) states, B. This section shall not reduce the present salary of any county officer in Oklahoma during their present term of office.		

**GRADY COUNTY, OKLAHOMA
 INVESTIGATIVE AUDIT REPORT
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Grady County FY 2015 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where personal property and livestock are exempt from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	392,424,999	FY 2014-2015
	Additional Homestead	652,179	
	Total including additional homestead	393,077,178	
	County Mill Rate	10.33	
	Service-ability	4,060,487	
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	42,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less. Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic salary based on service-ability	14,100	Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less. Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.b			(100 X each ten thousand of first \$750,000 of revenue) (100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000) (125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000) (125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000) (\$12.50 X each 5,000 of population above 75,000 up to 150,000) (\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	37,250.00	
	Total salary at maximum base:	57,250.00	

**GRADY COUNTY, OKLAHOMA
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Grady County FY 2016 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where <u>personal property and livestock are exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	457,436,849	FY 2015-2016
	Additional Homestead	627,533	871,774 of double homestead value added back to valuation
	Total including additional homestead	458,064,382	
	County Mill Rate	10.33	
	Service-ability	4,731,805	
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	42,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
			Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
			Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.b	salary based on service-ability	15,500	(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	38,650.00	
	Total salary at maximum base:	58,650.00	

**GRADY COUNTY, OKLAHOMA
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Grady County FY 2017 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary in a County where personal property and livestock are exempt from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	530,754,756	FY 2015-2016
	Additional Homestead	615,911	
	Total including additional homestead	531,370,667	
	County Mill Rate	10.33	
	Service-ability	5,489,059	
			Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
	Maximum Base salary	42,500	Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic salary based on service-ability		Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.b		16,875	Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
			(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	40,025.00	
	Total salary at maximum base:	60,025.00	

GRADY COUNTY, OKLAHOMA
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Grady County FY 2018 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary		
	in a County where personal property and livestock are exempt from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	573,865,990	FY 2017-2018
	Additional Homestead	576,627	
	Total including additional homestead	574,442,617	
	County Mill Rate	10.33	
	Service-ability	5,933,992	
			Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
	Maximum Base salary	42,500	Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
			Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
OS 19 § 180.75 A .1.b	salary based on service-ability	17,625	(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	40,775.00	
	Total salary at maximum base:	60,775.00	

GRADY COUNTY, OKLAHOMA
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Grady County FY 2019 Officer Salary Calculation			
OS 19 §§ 180.71 - 180.83	Calculation of Annual County Officer Salary		
	in a County where <u>personal property and livestock are exempt</u> from property tax.		
	Service-ability = Total amount of revenue collected by multiplying millage rate (County part) X taxable valuation		
	County Name	Grady	
	County Population	52,431	
	Taxable Value	649,893,466	FY 2018-2019
	Additional Homestead	564,205	
	Total including additional homestead	650,457,671	
	County Mill Rate	10.33	
	Service-ability	6,719,228	
OS 19 § 180.74 A .1.3	Minimum Basic salary	22,500	Base, \$19,000 - 39,000 for serviceability of \$400,000 or less.
	Maximum Base salary	42,500	Base, \$22,500 - 42,500 for serviceability > \$400,000 but \$800,000 or less.
			Base, \$24,500 - 44,500 for serviceability > \$800,000 but \$3,000,000 or less.
OS 19 § 180.75 A .1.a	Allowed increase of basic		Base, \$22,500 - 42,500 for serviceability > \$3,000,000 but \$10,000,000 or less.
OS 19 § 180.75 A .1.b	salary based on service-ability	19,125	Base, \$19,000 - 39,000 for serviceability greater than \$10,000,000.
			(100 X each ten thousand of first \$750,000 of revenue)
			(100 X each additional \$50,000 of revenue above \$750,000 up to \$5,000,000)
			(125 X each additional \$70,000 of revenue above \$5,000,000 up to 20,000,000)
			(125 X each additional \$200,000 of revenue above \$20,000,000)
OS 19 § 180.75 A .2.a	Required increase based on population.	650.00	(\$12.50 X each 1,000 of population up to 75,000)
			(\$12.50 X each 5,000 of population above 75,000 up to 150,000)
			(\$12.50 X each 10,000 of population above 150,000)
	Total salary at minimum base:	42,275.00	
	Total salary at maximum base:	62,275.00	



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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