

BEFORE THE ARBITRATOR

In the Matter of the Arbitration
of a Dispute Between

ROCK COUNTY

and

ROCK COUNTY EMPLOYEES, LOCAL 2489,
AFSCME, AFL-CIO

Case 240
No. 42745
MA-5792

Appearances:

Thomas E. Larsen, Staff Representative, Wisconsin Council 40, AFSCME, AFL-CIO,
for the Union.

Thomas A. Schroeder, Corporation Counsel, Rock County, for the County.

ARBITRATION AWARD

Rock County, herein the County, and Rock County Employees, Local 2489, AFSCME, AFL-CIO, herein the Union, requested the Wisconsin Employment Relations Commission to designate a member of its staff as arbitrator to hear and decide a dispute. The undersigned was so designated. Hearing was held in Janesville, Wisconsin on October 17, 1989. No transcript of the hearing was taken. The parties completed the filing of post-hearing briefs on November 22, 1989.

ISSUE

The parties stipulated to the following issue:

Is the grievant performing the work of a higher classified job title? If so, what is the appropriate remedy?

BACKGROUND

At the time the grievance was filed, the grievant, Pam Bostwick, was employed as a Cost Allocation Specialist at the County's Department of Public Works (herein DPW) , which position she has held since January of 1986. The job description for the Cost Allocation Specialist contained, inter alia, the following:

CHARACTERISTIC WORK OF THE CLASS

Nature: Under general supervision perform cost allocation activities on machinery, labor and materials for the Rock County Public Works Department following procedures as established by the State of Wisconsin Department of Transportation.

Examples:

1. Compile Public Works Department machinery, labor and materials cost and input into computer terminal. Verify integrity of output.
2. Prepare, process and verify employee payroll records and related employee benefits.
3. Prepare and maintain files on job related employee injuries.
4. Compose, type and file correspondence, forms, data, reports, and vouchers.
5. Post and reconcile subsidiary ledgers. Prepare related billing/state requisition/voucher.
6. Prepare and maintain department equipment and material inventory.
7. Answer phone, mail and walk-in inquiries.
8. Perform related work as required.

Bostwick and another Cost Allocation Specialist work under the supervision of Richard Hassforth, the Accounting Supervisor, who is not in the bargaining unit. Hassforth was hired by the County in January of 1987, approximately two months after his predecessor had quit.

There is a bargaining unit classification for an Accountant. The job description for said position contains, inter alia, the following:

CHARACTERISTIC WORK OF THE CLASS

Nature: Under general supervision perform maintenance of general ledger and subsidiary journals for an entire financial system.

Examples:

1. Examine and verify financial documents requiring the application of a range of county, state and federal regulations and prepare entries for general ledger and subsidiary journals.
2. Verify account balances and transfer funds between various departments' accounts as appropriate.
3. Train other account clerks within the department. Assist office staff as necessary.
4. Perform all duties of other Account Clerks.
5. Perform related work as required.

There are no employees holding the classification of Accountant at the DPW.

Bostwick testified that, during the hiatus between Hassforth and his predecessor, she performed a number of duties which previously had been performed by the Accountant and, further, that she has continued to perform some of those duties to date. Bostwick identified the following to be duties which she performs and believes to be within the job classification of Accountant:

1. Preparation of General Journal entries and posting those entries to the general ledger. Bostwick said she stopped doing most of this work recently. Her current involvement primarily consists of entering data into the computer, although she does prepare some vouchers for machinery usage and payroll.
2. Reviewing, bi-weekly, payroll files and reconciling wages, benefits and deductions to actual.
3. Reconciling payroll vouchers and adjustments. A weekly report is prepared to balance data with courthouse records.
4. Review County Board and Finance Committee minutes for any action taken which affects General

Ledger.

5. Verify some balance sheet accounts - a monthly report on parts and fuel usage. Bostwick said Hassforth also does some of this activity.
6. Prepare regular statements and reports on wages and benefits. Also, prepares reports to the State on special projects, e.g., bridges.
7. Reviews transactions on new Accounts Receivable program, then post to General Ledger. Example - for County Airport, make sure transactions have been entered into computer and conform to DPW records.
8. Verify that all data for General Ledger has been accurately entered into computer.
9. Code general receipts for posting.

Bostwick testified that her involvement with accounts payable vouchers was limited to some input of data into the computer and she neither prepared the vouchers nor did reconciliation.

On December 14, 1988, Bostwick filed a grievance requesting a reclassification to the position of Accountant. The County conducted an audit of Bostwick's duties and concluded that she was primarily performing duties of a Cost Allocation Specialist, rather than of an Accountant. The County denied the grievance.

During the negotiations which culminated in the 1988-89 contract between the parties, the Union proposed, inter alia, that the classification of DPW Cost Allocation Specialist be moved from pay range 4 to pay range 1. Pay range 1 carries a higher wage rate than does pay range 4. The Accountant classification is in pay range 1. The DPW Cost Allocation Specialist classification remained in pay range 4 in the 1988-89 contract.

RELEVANT CONTRACTUAL PROVISIONS

ARTICLE I - MANAGEMENT RIGHTS

- 1.01 The management of Rock County and the direction of the workforce is vested exclusively in the Employer to be exercised through the Department Head, including, but not limited to...all other functions of management and direction not expressly

limited by the terms of this Agreement. The Union expressly recognizes the prerogative of the Employer to operate and manage its affairs in all respects with its responsibilities.

...

ARTICLE IX - GRIEVANCE PROCEDURE

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- 9.06 Limit on Arbitrators. The arbitrator shall have jurisdiction and authority to interpret the provisions of the Agreement and shall not amend, delete or modify any of the provisions or terms of this Agreement.

...

ARTICLE XIV - HOURS OF WORK, WAGES, CLASSIFICATION AND PAYDAY

...

- 14.04 The County shall provide job descriptions for each classification listed in the Wage Appendix of this Agreement.
- 14.05 Each employee covered by this Agreement shall be classified by a job title as listed in the Wage Appendix under "Classification" and when any such employee is temporarily required to perform the work of a higher classified job title for more than twenty working days, he/she shall receive the rate of pay for such job title as provided in the Wage Appendix.

...

POSITION OF THE UNION

Bostwick assumed the duties of the Accountant position when the incumbent Accountant left the County's employment in November of 1986. Even after a replacement was hired, Bostwick continued to perform many of the duties previously performed by the Accountant. In August of 1988, one of the Cost Allocation Specialists transferred to a different position. Bostwick assumed many of the duties previously performed by that employee. The other remaining DPW Cost Allocation Specialist does not perform the same duties as Bostwick.

Although Bostwick does not perform all of the duties previously performed by the DPW Accountant, such is not relevant because that position was not included in the bargaining unit. Instead, what is relevant is the fact that Bostwick performs substantially the same duties as other bargaining unit employees who are classified as Accountants. Bostwick prepares accounts payable vouchers and journal entries for both machinery usage and payroll, inputs all DPW journal entries, processes input data for payroll, maintains DPW personnel files, prepares an audit report, and, has trained an airport employee in accounts receivable.

Bostwick's supervisor included a budget request for Bostwick to be reclassified to an Accountant, indicating that her work is equivalent to that of an Accountant.

POSITION OF THE COUNTY

Bostwick is not functioning out-of-class as an Accountant. While some of her duties impact on the performance of the accounting function, it is in a clerical, data-entry fashion. Bostwick apparently did pick up some additional functions in late 1986. Those functions now are performed by Hassforth.

Hassforth testified that Bostwick probably could perform as an Accountant with further training. She does assist him at times and has the knowledge to do most of the functions he performs, such as, doing compound journal entries, preparing balances, posting general entries from source documents inputted by Bostwick, and, doing invoices. However, Hassforth is responsible for the general ledger.

The position of Cost Allocation Specialist functions at a level higher than Account Clerk III and is unique to the DPW. There is some overlap of functions between Account Clerks, Cost Allocation Specialists and Accountants. However, an Accountant can create revenue and expenditure accounts and is responsible for the general ledger. While Bostwick can make journal entries which ultimately may affect the general ledger, Hassforth is responsible for solving the problem if the ledger is out of balance.

Even though Hassforth requested an upgrade of a Cost Allocation Specialist position to an Accountant in the 1990 DPW budget, his testimony was that Bostwick was performing the work of

a Cost Allocation Specialist, not an Accountant.

DISCUSSION

It is clear that Bostwick assumed additional duties in late 1986, when the non-bargaining unit DPW Accountant, Fuller, quit. At least some of those duties were within the Accountant classification. The dispute herein centers on whether Bostwick has retained some of those duties since Hassforth has been hired and whether those duties meet the requirement of Section 14.05 of the contract for her to receive the Accountant wage rate.

The primary responsibility for a bargaining unit Accountant is to maintain the general ledger and subsidiary journals for an entire financial system. Although many of Bostwick's duties relate to the general ledger and the subsidiary journals for the DPW system, she does not have the responsibility for maintaining the general ledger. That responsibility in the DPW is held by Hassforth. As in many occupational classification groupings, there is an overlap of duties between the various accounting classifications used by the County. While some of Bostwick's duties are similar to an Accountant's duties, other of her duties are similar to those performed by an Account Clerk III (a lower rated classification). For example, Bostwick does prepare some of the general journal entries (10-25%), while Hassforth prepares the majority of those entries (75-90%). On the other hand, Account clerks prepare data for entry into the system and input data, which activities are similar to much of Bostwick's work.

Many of Bostwick's activities are similar to duties performed by a bargaining unit Accountant in another County department, i.e., Financial Services. However, Bostwick has less responsibility for preparing journal entries, she does not generally verify balance sheet accounts, and, she usually does not code general receipts daily for posting. Neither does Bostwick either create revenue and expenditure accounts or maintain the general ledger.

In summary, it is concluded that the Union did not meet its burden of proving that Bostwick currently is performing a sufficient amount of work outside of normal duties of a Cost Allocation Specialist, which work instead would be performed only by a bargaining unit Accountant, so as to require the County to pay her at the Accountant rate of pay. Section 14.05 uses the phrase, "the work of a higher classified job title". There is no language to define whether such language means either all the duties, a majority of the duties, or some of the duties. Absent such clarifying language, the undersigned believes the Union and Grievant must show that she is performing a substantial portion of the duties unique to the Accountant classification. While the evidence showed that Bostwick is performing some of those duties, she is not performing a substantial portion of those duties.

It is true that Hassforth testified that he felt Bostwick should be receiving a higher wage rate than she is receiving at present, which is why he included a request in the 1990 DPW budget to reclassify Bostwick to Accountant. Nonetheless, Hassforth did not testify that Bostwick was

performing as an Accountant. Rather, he testified that he believed Bostwick was capable of performing the duties of a bargaining unit Accountant with some additional training.

Additionally, Bostwick and the other DPW Cost Allocation Specialist largely perform different duties. Apparently, many of Bostwick's duties require more accounting knowledge than those performed by the other Specialist. Such a difference does not establish that Bostwick is performing as an Accountant, but rather, it indicates that Bostwick is very competent in performing her duties.

There is little doubt that in late 1986 Bostwick assumed duties and responsibilities which normally would be performed by an Accountant. If a grievance had been filed at that time, it is quite possible that Bostwick would have merited being paid at the Accountant wage rate on a temporary basis. However, the instant grievance was not filed until December, 1988. Further, in April of 1987, Bostwick made a request to the County for extra pay for the Accountant duties, which request was denied. Since no grievance was filed at that time, it would be improper to award backpay for any period of time prior to the filing of the grievance in December of 1988, even if the grievance had been sustained.

Subsequent to his employment, Hassforth has assumed many of the Accountant duties which Bostwick had been performing. While it appears that Bostwick continues to perform some duties which Accountants also perform, the extent of those duties do not justify paying Bostwick at the Accountant rate at this time based on the evidence presented at the hearing. However, the County should review the duties of Bostwick and cease assigning her duties which are within the Accountant classification, but not within the classification of Cost Allocation Specialist.

Based on the foregoing, the undersigned enters the following

AWARD

That the grievant is not performing the work of a higher classified job title; and that the grievance is denied and dismissed.

Dated at Madison, Wisconsin this 31st day of January, 1990.

By _____
Douglas V. Knudson, Arbitrator

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