

BEFORE THE ARBITRATOR

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In the Matter of the Arbitration of a Dispute Between

**LOCAL 990, AFSCME, AFL-CIO**

and

**KENOSHA COUNTY**

Case 195

No. 59366

MA-11266

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Appearances:

**Mr. John Maglio**, Staff Representative, Wisconsin Council 40, AFSCME, AFL-CIO, appearing on behalf of the Union.

**Mr. Frank Volpintesta**, Corporation Counsel, Kenosha County, appearing on behalf of the County.

**ARBITRATION AWARD**

The Union and County named above are parties to a 1999-2000 collective bargaining agreement that provides for final and binding arbitration of certain disputes. The parties jointly requested the Wisconsin Employment Relations Commission to appoint the undersigned to hear a grievance regarding an accounting position posting. The undersigned was appointed and held a hearing on June 13, 2001, in Kenosha County, at which time the parties were given the opportunity to present their evidence and arguments. The parties completed filing briefs by August 8, 2001.

**ISSUE**

The parties agree that the issue is:

Did the County violate the collective bargaining agreement when it posted the Senior Accountant position, vacated by Denise Johnson at its Department of Public Works, as a lower rated Accounting Specialist? If so, what is the appropriate remedy?

## **BACKGROUND**

In December of 1997 and January of 1998, the Union and County entered into a settlement regarding several reclassification grievances that were the result of a job study known as the Griffith study. One of those was the position of Denise Johnson. The parties agreed that she would be a Senior Accountant. They also agreed that the classification was established as a result of the settlement, and that the County reserved the right to establish the classification which shall be posted (if any) to replace the vacating employee, subject to the Union's right to grieve the County's action, and that the terms of the agreement were not precedential to any grievance pertaining to such classification. When Johnson vacated the position of Senior Accountant, the County posted the position as an Accounting Specialist, a lower paying classification. The Union grieved it as a policy grievance.

The job description or "Classification Specification" for the Senior Accountant is the following:

**GENERAL STATEMENT OF DUTIES:** Performs a variety of professional accounting tasks related to the County-wide financial management system.

**DISTINGUISHING FEATURES OF THE CLASS:** Under limited supervision, is responsible for maintaining the County-wide double entry accounting system which may include duties such as preparing and auditing financial reports and accounting transactions; preparing specialized financial reports; preparing ledger adjustments and reconciliations including annual opening and closing entries; allocating revenues, expenses and interest; preparing the tax apportionment; auditing accounting transactions; monitoring budget compliance and categorical funding; assigning new accounts; and advising department staff regarding the accounting system.

The distinguishing characteristics of this classification are work within the accounting series which involves independent performance of moderately complex to complex accounting tasks which are broad in scope; generally performed in accordance with standard accounting procedures, department policies and procedures and state and federal regulations; requiring judgment, discretion and initiative. Requires knowledge of advanced principles and concepts of accounting. May lead the work of Account Clerks or Accounting Specialists.

What distinguishes this classification from the Junior Accountant classification is responsibility of the Senior Accountant to maintain the County-wide double entry accounting system. This responsibility includes ensuring the County-wide system is in balance and coordinating transactions from other modules or subsystems of the County-wide system.

ESSENTIAL JOB FUNCTIONS:

(This is a list of representative tasks performed in positions within this classification. A single position may not include all of these tasks, nor do these examples include all tasks which may be found in this classification.)

Maintains and balances the automated County-wide automated accounting system; Prepares the County-wide Monthly Financial Report; analyzes and reconciles accounts.

Approves all vouchers and posts vouchers, payrolls, and receipts to journals and ledgers and reconciles ledgers and journals.

Prepares ledger adjustments and reconciliations including annual opening and closing of the books.

Prepares a variety of moderately complex to complex fiscal reports, budgets, and analyses such as revenues/expenses projections, the Program Ledger, budget reports, contract analyses, Social Security/Supplemental Security, and monthly state and federal reports.

Maintains the chart of accounts and assign new accounts.

Computes and distributes charges to various insurance accounts; Compiles statistics as requested by county officials and committees.

Evaluates and analyzes accounting procedures and processes and recommends changes.

Develops and maintains spreadsheets for applications related to assigned tasks.

Assists auditors as needed.

Leads and assigns the work of Account Clerks and/or Junior Accountants as required.

Performs other duties as required or assigned.

QUALIFICATIONS: (Omitted here)

MINIMUM TRAINING & EXPERIENCE REQUIRED FOR CLASSIFICATION:

Possession of a Bachelor's Degree in accounting, finance, or business administration with two years experience in governmental accounting; or any combination of training and experience which provides the required knowledge, skills, and abilities.

The job description or classification specification for the position of Accounting Specialist position differs in several respects. The following is a portion of that job description:

GENERAL STATEMENT OF DUTIES: The purpose of this classification is to perform a variety of routine and moderately complex accounting functions.

DISTINGUISHING FEATURES OF THE CLASS: Under general supervision, performs a variety of routine and moderately complex accounting functions to maintain double entry accounting systems which may include preparing payroll and related payroll reports; classifying and verifying transactions; maintaining, reconciling, and balancing accounts; preparing financial reports and statements; preparing and making journal entries.

The distinguishing characteristics of this classification are work within the accounting series which involves the independent performance of both routine and moderately complex accounting functions; in accordance with standard accounting procedures, department policies and procedures, and state and federal regulations; and requiring formal accounting training or experience. May be assigned a specific program or budgeted account.

What distinguishes this classification from the Account Clerk classification is the responsibility to maintain a double entry accounting system. This consists of the preparation of financial statements and analyzing accounts with the purpose of ensuring that the accounting system is in balance and is maintained in accordance with the established standards of a double entry accounting system. The only exceptions are positions in the Accounting Specialist classification that maintain the County-wide payroll system which are found in the Financial Services Division.

ESSENTIAL JOB FUNCTIONS:

(This is a list of representative tasks performed in positions within this classification. A single position may not include all of these tasks, nor do these examples include all tasks which may be found in this classification.)

Verifies, analyzes, codes and posts a variety of vouchers, receipts, and disbursements to appropriate accounting system; determine and correct errors by making adjustments and corrections to systems.

Maintains various financial management systems which may include accounts payable, accounts receivable and payroll accounts.

Prepares a variety of financial transactions and reports such as journal entries, financial statements, trial balances, purchase requisitions, purchase orders, voucher reports, cash control summaries.

Calculates, reconciles and balances various financial data to accounting reports such as registers, control sheets, bank statements, disbursement books, and ledgers.

Coordinates and prepares bi-weekly and monthly payroll; collects and edits time cards; maintains and makes updates to payroll system including entering additions, corrections, deductions and pay increases; generates payroll-related reports and forms such as retirement, wage verification, garnishments, and tax reports; and reviews and distributes pay checks.

Develops and maintains spreadsheets for defined applications related to assigned tasks.

Researches, collects and summarizes financial data as directed.

Performs routine internal auditing work in verifying the accuracy and compliance to procedure of accounting books, reports, records, documents, and other financial and fiscal information operations and procedures.

Receives moneys, writes receipts, and makes bank deposits.

Gives information regarding department activities and policies in response to the phone or personal inquiries.

Performs other duties as required or assigned.

QUALIFICATIONS: (Omitted here)

MINIMUM TRAINING AND EXPERIENCE REQUIRED FOR CLASSIFICATION:

Possession of an Associate degree in accounting, finance, or business administration with college courses in accounting and/or financial management preferred with three to five years accounting experience or any combination of training and experience which provides equivalent knowledge, skills, and abilities.

The position in dispute was filled by Adrienne Reeves in September of 2000. She was an Accounting Specialist in the Finance Department for 11 years before moving to the position in the DPW. Reeves performs the same duties that Johnson did when she was in the job in the DPW. Reeves testified that her duties were not the same as her duties in Finance, where she worked with accounts payable and trained people in accounts payable. At the DPW, she works on a computer program called CHEMS and balances all Highway Department accounts to another computer program called JDEdwards.

The official books of the County are maintained on the JDEdwards system. The CHEMS system is a sub system that the State uses for the Highway Department to report items for reimbursement. Each sub system has to be reconciled to the JDEdwards system, because that is the official record used and accepted by auditors reviewing the County's books.

The JDEdwards program is also used by the Finance Department, but the CHEMS program is one offered by the State for the Highway Department. Reeves balances all of the Highway accounts to match the numbers in Finance in the JDEdwards program. Reeves spends 80 percent of her time on the CHEMS program, and did not work on that program at all while in Finance. She maintains records for Facilities Department, auditing and preparing invoices for payments, a task she did not perform while in the Finance Department. The only area that is the same between the two jobs is doing invoice work, which was about 20 percent of her time in Finance.

Reeves testified that she believes her position as Accounting Specialist in the Highway Department should be classified as a Senior Accountant position. She stated that the general statement of duties in the job description reflects her position. She works under limited supervision by David Thiel. She does not maintain a County-wide double entry accounting system, but she maintains two systems for the Highway Department. She prepares and audits financial reports, prepares specialized financial reports, prepares ledger adjustments and reconciliations including annual opening and closing entries, allocates revenues and expenses, prepares fuel tax reports, audits accounting transactions, monitors budget compliance, audits accounting transactions, performs work independent, and performs complex duties. Reeves found her duties extremely more complex than when she worked in the Finance Department. She takes care of licensing of equipment and uses discretion and initiative to get work done. She believes that her job now needs much more advanced knowledge of accounting, due to all the reports and reconciliations she did. In Finance, she put information into a system and balanced it. She may lead the work of an Account Clerk if she finds an error. Reeves uses a double entry system – the CHEMS and JDEdwards systems.

Facilities is a division or part of Public Works, as is Highway and Parks. Each facility in the County has bills that come into Reeves, and she keeps those bills separate and sees that they are applied to various accounts that apply to each location. Facilities include the courthouse, jail, nursing home, job center, etc.

Reeves does not maintain and balance the automated County-wide automated accounting system. To the best of her knowledge, she is the only person classified as an Accountant Specialist who is responsible for working on two systems, such as CHEMS and JDEdwards. She approves vouchers and posts them, payrolls, and receipts to journals and ledgers and reconciles ledgers and journals. She prepares ledger adjustments and reconciliations including annual opening and closing of the books. She prepares complex fiscal reports. She does not assign new accounts and has to ask Finance for that. She does not compute charges for insurance accounts but maintains lists to show that equipment is insured. She compiles statistics for her supervisors, though not for County officials. She evaluates and analyzes accounting procedures and recommends changes, develops and maintains spreadsheets for applications related to assigned tasks, assists auditors, and leads and assigns the work of Account Clerks. Reeves also has the qualifications listed on the Senior Accounting position job description. While she does not have a bachelor's degree, she has the training and experience of a total of 28 years in finance and accounting.

The person who previously held the position, Denise Johnson, was a Senior Accountant. Johnson prepared a chart listing year-end closing instructions for the Highway Department. The chart shows which duties were done by Johnson as Senior Accountant and which were done by Thiel, Manager of Fiscal Services. Reeves now performs those duties listed as being prepared by the Senior Accountant. Reeves was given the list by Thiel when she started.

The County has only one Senior Accountant – Joyce Swift, who works in the Finance Department. Reeves has limited contact with Swift. Reeves puts journal entries into the JDEdwards system, and Swift posts them to make them final. Reeves makes some approvals of journal entries, such as paying employees for protective equipment. When Swift posts them, those entries are finalized. Swift has never rejected any of Reeves' approvals of entries.

Bernice Miner is an employee in Information Services or MIS. She is a Senior Systems Analyst and Coordinator. She was hired to support the JDEdwards software that the County uses and is a security officer for the system. Miner testified that the security system limits access to individual employees, and Swift has greater access than Reeves in the JDEdwards system. Swift and Reeves have different initial menus and screens in the system. Swift has top access in two report writers (FASTR and World Writer), while Reeves has standard access in those areas. Swift has greater access than Reeves in the address book, where she can add new funds. In accounts payable, Reeves can enter vouchers, and Swift can enter and post vouchers, void checks and process checks. The general ledger is the main system used for accounting work, and Swift has top access to the general ledger while Reeves access is limited. Swift has access in JDEdwards to all County departments and can change accounts and numbers, while Reeves cannot change things in other departments although she can view certain accounts in other departments. Reeves can add, change and delete journal entries, while Swift could enter any account number for a journal entry. Swift has less security on the system, which means greater access to the ledger. There are only four people in the County

with top access to the general ledger group – all in the Finance Department – Swift, Kathy Hoppe, Dave Geertsen, and Al Swartz. Reeves has access to the JE Group, which is more limited access than top access. There are many employees, including top level administrators and elected officials in the County, who do not have top access to the general ledger. Reeves has no access to post general ledger batches, and Swift can post all general ledger batches. The term “posting” means approval, and is a higher level of authority than being able to add, change and delete journal entries.

Miner is not familiar with other systems such as the CHEMS system or other systems used in various departments. She is not aware of whether Swift has access to the CHEMS system or any of those other systems. Miner is not familiar with the job duties of either Reeves or Swift in any depth.

Kathryn Hoppe is not an employee of the County but works extensively with it as a consultant employed by a CPA firm. Hoppe has worked at the Finance Department since 1986 and is a project leader for the general ledger for the JDEdwards system. She is a CPA and has performed audits. She set up the system for the County and has trained several of the Senior Accountants, including Swift. Hoppe testified that only Swift does the work of a senior accountant. The training process reviewing daily and monthly duties, seeing that the person understands governmental accounting. The Senior Accountant keeps the chart of accounts, an important function necessary for funding purposes.

Hoppe helped set up the security system for JDEdwards. She explained that the County has to have internal controls, with some people who can enter things and others that can approve of things. If there were no internal controls, auditors would write it up as a weakness, and the County could lose state funding. Hoppe testified that Swift works with cash balances, reconciling cash to the treasurer, but that Reeves does not reconcile cash. County-wide cash can amount to millions of dollars.

Swift has to review signatures to see that Reeves or other employees who are signing for entries have the authority to do so. She has to know that the entry makes sense, and is the final one to post or approve of the entries. Swift reviews every entry from the whole County.

Hoppe did not believe that Reeves has County-wide responsibility. Hoppe considered the County-wide responsibility or authority to deal with every department and every division. Reeves does not have signature authority for a journal entry for every department, and Swift does. The Senior Accountant is also responsible for preparing the tax apportionment. Swift takes the total County tax levy and apportions it to each municipality and informs each municipality how much it has to pay.

In Hoppe’s opinion, an error made by Swift would have a greater potential of liability to the County. Reeves’ work would have to pass through a step, while Swift could make a final action that would not be caught by anyone. Hoppe considers balancing cash to be the most important function in the accounting area. She testified that Reeves’ position at Highway does not have the same County-wide responsibility as Swift’s position.



Hoppe compared the computer access between Swift and Reeves, and testified that Swift has much more access to the system. For example, Reeves has no access to batch journal entries, or post in the general journal, and can only make inquiries in the chart of accounts. Swift has top access and can make changes in the chart of accounts. Reeves cannot go into accounts in the New World writer program, while Swift can set up new accounts, maintain accounts, puts in revenue codes, assigns security codes to cashiers, etc. Swift has to rely upon information she receives from other people such as Reeves.

Swift became the Senior Accountant in January of 2000, and worked in the District Attorney's office previously.

Susan Winer is the Senior Human Resources Manager for DMG Maximus. She has a master's degree in Industrial Relations and took part in the study known as the David Griffith study that looked at certain positions in the County. The County was looking for broad classifications and the elimination of outdated titles. Employees filled in a questionnaire, and supervisors were to review the information and were sometimes contacted where additional information was needed. Employees were not interviewed. Winer testified that they looked at the accounting positions as part of the study.

The study was conducted between 1996 and 1998, before Reeves filled the position at the Highway Department. The Union did not take part in the study. There were minor modifications made by the parties following the study.

Denise Johnson was an Accountant I before the study, and became an Accounting Specialist after the study. Swift's position was an Accountant II before the study, and it became a Senior Accountant after the study. Karen Paura held the position during the study that Swift has now.

Winer testified that there are always similarities between jobs in the same job family, such as the accounting area. Winer said that within the job family, they noted the differences such as the level of complexity, scope of responsibility, duties and qualifications, and they found enough significant differences to separate the positions into two different classifications for Senior Accountant and Accounting Specialist. The Senior Accountant position is responsible for the general ledger and is responsible for the County-wide accounting system. The position also assigns accounts, codes, and approves and posts to the County-wide general ledger. Winer noted that they differentiated between the two positions in the title, the qualifications, as well as the education and experience requirements.

Winer said that certain factors they look at are decision making, problem solving, impact of error, education, and experience that would be required for the position. Winer testified that they felt that the Senior Accountant position had a greater impact of error. Winer believes that the Senior Accountant position is more complex than the Accounting Specialist position, and that everything the Senior Accountant does relates to County-wide business.

Winer's group was contacted in 1998 to review some positions. Denise Johnson's position was one of those reviewed in 1998. The review determined that Johnson's position was correctly classified as an Accounting Specialist, even though the County upgraded the position to a Senior Accountant in the grievance settlement. Once the County upgraded some positions to the Senior Accountant position, Paura objected to her classification. Paura objected that Senior Accountants would be able to make a lateral transfer to her job without having to take the written accounting test or have a Bachelor's degree in accounting. When Paura vacated her position, Swift took the accounting test and passed it.

### **THE PARTIES' POSITIONS**

#### **The Union**

The Union first notes that there are vast differences between the job that Reeves performed in the Finance Department and her new duties at DPW. She is responsible for invoices generated by the Facilities Division. Only 20 percent of her current duties parallel her past duties in Finance, and the remaining 80 percent of her job is totally different. She operates two accounting systems – JDEdwards and CHEMS. Reeves testified that 80 percent of her working day is spent reconciling information generated from the CHEMS system into the JDEdwards system. She had no such duties while classified as an Accountant Specialist in Finance.

The job description of a Senior Accountant was developed by Griffith in 1996, with no input from the Union. Reeves testified that the general statement of duties on that Senior Accountant job description mirrors her current requirements. As to the distinguishing features of the class, Reeves works under limited supervision and maintains responsibility for a County-wide double entry system – CHEMS and JDEdwards. She prepares and audits financial reports and accounting transactions as well as preparing specialized financial reports. She prepares ledger adjustments and reconciliations which include the annual opening and closing of entries. She allocates revenues and expenses and determines federal tax refunds for fuel used in the DPW. She audits account transactions and monitors budget compliance. Her work is far more complex than when she worked in the Finance Department.

Additionally, the Union asserts, Reeves uses standard accounting procedures and is knowledgeable about state and federal regulations. She needs to use that knowledge to run payroll, depreciate equipment and determine the impact of federal taxes for department fuel taxes. She uses judgment, discretion and initiative. She has to have an advanced knowledge of accounting, more so than when she worked in Finance. She leads the work of support personnel and corrects problems. DPW has many components – facilities, parks/golf and highway. Facilities is further broken down to each building in the County.

Reeves testified that the essential job functions apply to her position at the DPW and that she has the qualifications for the position. When she took over Johnson's position at DPW, she was given a document that indicates that the Senior Accountant is the person who prepares 31 out of 33 entries. While the County has argued that it has only one Senior Accountant, Reeves' testimony indicates that her job is equal to that of the Senior Accountant. Reeves prepares a report for reimbursing employees for protective equipment, and Swift has never questioned her on any such transaction. While Swift posts the entry, it is generated and approved by Reeves.

The Union points out that Minor admitted she was not familiar with the job duties of either Reeves or Swift. The Union admits that Swift has greater access to the County accounting system than Reeves, but many County administrators, including the County Executive, do not have the same access to the system that Swift has. Moreover, Swift does not have access to the CHEMS system used by Reeves where all DPW information is entered. Reimbursements from the State as well as other jurisdictions using County services are dependent on information garnered by Reeves.

While Winer was called by the County regarding the job study commissioned by the County, the Union did not participate in the study and job descriptions developed by Griffith were not bargained with the Union. The study was done in 1996, and the position in question was last reviewed in 1998. Winer did not know what the job entails today, and she did not know what percent of Swift's position requires posting information into the JDEdwards system. She would not hazard a guess between the similarities in jobs between Swift and Reeves. The Union maintains that the study was flawed, and it did not involve the Union nor allow employees to give a fair representation of their job duties.

The Union concludes that the position merits classification as a Senior Accountant. It did when the matter was settled on behalf of Johnson in 1997 and the same is true now. It asks that the position be posted as a Senior Accountant position and the successful applicant be made whole.

### **The County**

The County submits that one does not have to look far for the answer to resolve this dispute. It points to the words of Paura, the employee who held the position now held by Swift, and notes that Paura suggested that a higher classification needs to be established for her position when the County allowed employees classified as Senior Accountants retain those titles as part of the grievance settled.

The County notes that it reserved the right to post the Senior Accountant position as a different classification, and the Union reserved its right to grieve the change in classification. When Johnson's job became vacant, the position was consistent with the recommendation of

the Griffith study. The County maintains that the job duties and responsibilities for that position are Accounting Specialist duties. The grandfather settlement pertained only to the then current employee and not the position itself.

The County points out that the testimony of Minor showed that the Senior Accountant has a top security clearance, the highest level of security attainable, but the Accounting Specialist does not. The Accounting Specialist does not even have access to the same computer menus and functions as the Senior Accountant.

Moreover, the testimony of Hoppe indicated the need for a high level of security at the Senior Accountant level so as to maintain centralized accounting functions in a consistent and coordinated manner. Hoppe noted that it would wreak havoc with the system to have more than one person have this job function. Furthermore, an accounting background was needed. A central person, such as the Senior Accountant, is essential to maintaining controls and prevents auditors from finding an internal weakness in the County's accounting system. Hoppe further explained that the Senior Accountant is responsible for the chart of accounts, setting up new accounts, figuring tax bills for each taxing district, the actual approval and subsequent posting of charges, responsibility for cash balances in millions of dollars, and loading and managing the annual budget – not just for one department – but for all departments for the entire County.

Finally, the County notes that Winer's testimony indicated a significant difference in duties and responsibilities. This is borne out by the respective job descriptions. The level of knowledge needed is higher for the Senior Accountant. Winer also assessed great significance to the fact that the Senior Accountant was responsible for all County operations and had more exposure for errors for which the County could be liable. The County concludes that the job functions of the Senior Accountant are discernibly and significantly different from those of the Accounting Specialist.

### DISCUSSION

The collective bargaining agreement provides in Article I, Section 1.2. Management Rights, among other things, that the County has the right to

“. . . establish or abolish a job classification; to establish qualifications for the various job classifications; however, whenever a new position is created or an existing position changed, the County shall establish the job duties and wage level for such new or revised position in a fair and equitable manner subject to the grievance and arbitration procedure of this Agreement. . .”

In looking at these types of grievances, arbitrators have often spoken of the key or core parts of a job, or the central core of a classification. For example, in *WILSON JONES CO.*, 51 LA 35 (1968), Arbitrator Daugherty stated:

“. . . (1) In all such cases the critical questions are (a) What are the key or core elements of the jobs involved which distinguish one job from the other(s) and justify the wage rate differentials between (among) them agreed to by the parties, and (b) did the aggrieved employee(s) perform actual work that ‘invaded’ said core elements? (2) In many such cases there are substantial areas of overlap in the operations specified for two or more jobs. That is, an employee in one job is authorized to do some of the work that another employee in another classification is also permitted to do. But in such case an employee in one job cannot properly be said to have taken over the work in another job until and unless he has been required to perform operations that the parties have agreed are key and relatively exclusive to the latter classification.”

Similarly, Arbitrator Seligson in *UNION CARBIDE NUCLEAR CO.*, 37 LA 411 (1961), referred to the core of work:

“To summarize: this ruling holds that before an employee in a lower rated classification can be said to be doing the work of a higher rated classification, in order to receive the higher rate of pay provided for in Section 7, Article 7, he must have been engaged in work which forms the central core of that higher rated classification, not just an isolated, marginal, relatively insignificant duty. To hold otherwise would result in undermining and blurring the distinctions between classifications and wage rates so carefully negotiated by the parties.”

The comparison between Reeves’ former position in the Finance Department and her current position at DPW is not the correct comparison for purposes of reclassification, because Reeves never held the position that Swift holds or that Paura formerly held. A comparison between Johnson’s duties and Reeves’ current duties is also not helpful, since Johnson was classified as the result of a nonprecedential settlement. The comparison must be between the job that Reeves currently performs and the job that Swift currently performs. But first, the core duties of the position of the Senior Accountant need to be determined.

The core duties on the position are fairly easily determined due to the specific features listed in the job description as well as the testimony. The job description for the Senior Accountant lists the distinguishing features of the class as “. . . maintaining the County-wide double entry accounting system . . .” Also, the essential job functions of the job description states: “Maintains and balances the automated County-wide automated accounting system . . .” Clearly, the work involving the County-wide accounting system is a core element of the classification of the Senior Accountant. Reeves testified that she did *not* maintain *the*

County-wide accounting system, although she maintains the system for the Highway Department and she works on the JDEdwards system. Working on two computer systems is not the same as maintaining the County-wide double entry accounting system. This is a core duty of the Senior Accountant's position that is done only by the Senior Accountant. Reeves spends 80 percent of her time on the CHEMS program, which is a sub system that has to be reconciled to JDEdwards. Hoppe stated that the sub systems have to be reconciled to the County's official books which are maintained on JDEdwards because that's what the auditors will accept. Based on those facts alone, there is no evidence that Reeves has performed the core duties of the Senior Accountant position or invaded that core of duties so as to warrant a reclassification.

Hoppe also testified that she considers balancing cash to be the most important function in the accounting area. This cash can amount to millions of dollars, and this is a function that the Senior Accountant performs. The Accounting Specialist in the DPW does not perform this critical function either.

The difference between the two classifications is further bolstered by the fact that the Senior Accountant has greater access to the computer system than the Accounting Specialist does. The Senior Accountant can approve and finalize journal entries. She can change accounts and numbers in the general ledger. She has the authority to deal with every department and every division in the County. She reviews signatures – such as from Reeves and others – and is the final one to post or approve of entries. She can change, add or delete journal entries. She has signature authority for a journal entry for every department in the County, unlike the Accounting Specialist. She reviews every entry from the whole County. When Swift is absent, Reeves does not fill in for her and would not have the authority to do so or the expertise in handling several functions that are different from Reeves' duties. The testimony further showed that Swift's errors would have a greater impact on the County, and that one person maintaining internal control is important for auditors. If there were no such control, auditors would write it up as a weakness and the County could lose state funding, according to Hoppe's testimony.

The Union points out that Reeves works on two computer systems - CHEMS and JDEdwards - and submits that she is maintaining responsibility for a County-wide entry system. The job description for the Accountant Specialist specifically states that what distinguishes this classification from the Account Clerk classification is the responsibility to maintain a double entry accounting system. Reeves' work is consistent with her current classification. She does not have the responsibility to maintain the County-wide double entry system, according to her own testimony. Only Swift has that responsibility. Everything that Swift does relates to the County-wide business, while 80 percent of Reeves' work relates to DPW business only. Although Reeves described her current position as more complex than the same classification she held in the Finance Department, the job description for the Accountant Specialist anticipates complex accounting functions. There is nothing that shows that Reeves' position is improperly classified.

While the positions at issue were last reviewed by the Griffith consultants, there is no evidence on the record that the positions have substantially changed. The record reflects that Reeves took over the same duties that Johnson had. While Johnson was in a higher classification, the job or position was not guaranteed to remain in that classification, and the County had the right to post it as an Accounting Specialist position. While the Union also had the right to grieve that posting, the Union bears the burden in this type of case to prove that the classification is incorrect. I find that the evidence strongly favors the County's position in having only one Senior Accountant, and that the Accounting Specialist has not invaded the core elements or duties of the Senior Accountant position. Accordingly, no reclassification is warranted and the grievance will be denied.

**AWARD**

The grievance is denied and dismissed.

Dated at Elkhorn, Wisconsin this 5<sup>th</sup> day of November, 2001.

Karen J. Mawhinney /s/

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Karen J. Mawhinney, Arbitrator