



- A. Develop and evaluate accounting policies, some of which are important, and procedures;
- B. Monitor the fiscal status of programs and furnish monthly financial statements;
- C. Control and account for the DOJ budget consisting of General Purpose, Federal, and program revenues;
- D. Receive and deposit program revenue from monthly payments of telecommunication users and the penalty assessment program (surcharge from fines, forfeitures, etc., used to fund law-enforcement training) and distribute proceeds to local law enforcement agencies;
- E. Develop fiscal information and recommendations to be used by the divisions in developing their budget requests; draft fiscal notes for budget, generally act as advisor with respect to fiscal, but not policy, matters in connection with the budget development process, and participate in budget preparation meetings;
- F. Develop fiscal portions of federal grant proposals;
- G. Coordinate DOJ's purchasing guidelines;
- H. Coordinate DOJ's insurance, leasing and inventory programs, including the leasing of 110 autos;
- I. Pre-audit vouchers (examiner vouchers for conformity with state guidelines before submission to DOA for payment at which point they are paid with only a sample post-audit review);
- J. Prepare indirect cost proposals (this is for reimbursement from federal funds as a result of various programs for costs that

are incremental and additional but which can't be established directly);

K. Supervise installation of accounting system for 3 year medicaid fraud control program;

L. Work with fiscal section of Milwaukee County District Attorney's office (this included establishing two sets of books for a fake "fence" operation);

M. Coordinate the addition of the Public Land Commission to DOJ;

N. Evaluate the fiscal condition of DOJ and its programs throughout the fiscal year and provide management with this information.

O. Supervise DOJ printing activities;

P. Control petty cash fund;

Q. Act as DOJ's delegated reconciliation officer;

R. Represent DOJ in federal and state audits;

S. Act as delegated agency head in approving all vouchers and payments;

T. Coordinate accounting systems for branch offices;

U. Represent DOJ at meetings involving fiscal policy and practice;

V. Supervise an Accountant 3, Administrative Assistant 2, Administrative Secretary 2, and a Clerk 2.

W. Do some actual accounting work similar to the kind performed by the employes supervised.

5. From 1973 to the time of the audit DOJ grew substantially, from an annual budget of two to two and one-half million dollars to twelve to thirteen million dollars.

6. During this period the appellant's position acquired a number of new duties and responsibilities, as set forth in Appellant's Exhibit 5, a copy of which is attached and incorporated by reference. It lost supervision of the payroll function, but continued to provide fiscal advice as to this function.

7. The appellant reports to the administrator of the administrative services division and works under general supervision.

8. DOJ is a medium-size state agency.

9. In denying the reclassification request, the respondent compared appellant's position to the following positions classified as Fiscal Supervisor 3. A summary of the duties and responsibilities and the agency size is set forth with respect to each position:

A. George Natzke, Department of Transportation - Division of Business Management. As the Chief of the Accounting Section, this employe is responsible for the total accounting function for the agency. This responsibility includes the following: maintenance of all official agency financial records; development and evaluation of all necessary accounting procedures; implementation of major accounting systems and system changes; direction of the process by which financial aids to localities are distributed; direction of the preparation of the agency's budget as it relates to the accounting policies and procedures needed for proper recording of

expenditures and revenues; and supervision of the audit of all vouchers. Supervises a Fiscal Supervisor 2, Audit Specialist Supervisor 2, and a Clerk 2. DOT is one of the largest agencies.

B. Kenneth Kleinschmidt, Department of Industry, Labor and Human Relations (DILHR) - Bureau of Financial Operations. Mr. Kleinschmidt functions as DILHR's chief accountant responsible for: supervising the development and maintenance of all official financial records for the department; developing all accounting procedures; evaluating existing accounting procedures; supervising the operation of two major computerized accounting systems along with the ongoing design and modification of the systems; supervising the audit of invoices, preparation of pay vouchers and reconciliation of financial records; and supervising a staff consisting of a Fiscal Supervisor 1, Accountant Specialist 4, and a number of Account Examiners. DILHR is one of the largest agencies.

C. Ralph Martens, UW-Madison - Business Services - Accounting Control. Mr. Martens functions as the Chief Accountant working with the following UW campuses-Madison, Milwaukee, Green Bay, Parkside, the Center System and the Extension. He is responsible for: establishing guidelines, fiscal policies, and operational criteria; planning and implementing changes in the accounting system; evaluating the accounting services and operations; obtaining and analyzing financial data used to prepare special reports; consulting with UW officials and Central Administration regarding financial policies and fiscal relations; and supervising a Fiscal Supervisor 1 and

through that position 28 subordinate employees.

10. The definition section of the class specification for Fiscal Supervisor 2, Respondent's Exhibit 5, contains the following language:

"This is supervisory and highly advanced professional accounting work. Positions typical of this level are as follows: 1) the chief accountant for a large department having a wide variety of complex programs requiring recurring adaptations and the full range of accounting services 2) as the controller for the largest state university campuses 3) as the supervisor of the state's largest and most complex accounting specialities, such as systems research and design. The work involves the design, installation and maintenance of large scale accounting systems and plays a key role in the development of evaluation of accounting policy. The work is performed under administrative direction and employees are expected to exercise considerable professional judgment in the process of fiscal administration. Supervision is received through audits, evaluation of statements and reports, and a review of the effectiveness of the results achieved."

11. The definition section of the class specifications for Fiscal Supervisor 3, Respondent's Exhibit 6, contains the following language:

"This is responsible administrative and supervisory professional accounting work. Employees in this class are either 1) responsible for supervising the total accounting program for a major state department, 2) responsible for supervising a major section in the state's central accounting operation, or 3) responsible for supervising a significant section within the central accounting operation of the largest of state agencies. The work involves the design, installation and maintenance of accounting systems and the development and evaluation of important accounting policy as well as the supervision of a number of professional and non-professional employees engaged in the maintenance of accounting records or the pre-audit of financial transactions. The work is performed under administrative direction and employees are expected to exercise considerable professional judgment in carrying out work assignments."

12. The allocation pattern for the Fiscal Supervisor series, see Respondent's Exhibit 14A, utilizes the following classification concept for Fiscal Supervisor 1-4 with respect to chief departmental accountants:

1. large department, stable programs
2. large department, complex programs
3. major department
4. largest department

13. The duties and responsibilities of appellant's position are better described by the class specifications for Fiscal Supervisor 2, Respondent's Exhibit 5, than by the class specifications for Fiscal Supervisor 3, Respondent's Exhibit 6.

#### CONCLUSIONS OF LAW

1. This matter is appropriately before the Commission pursuant to §230.44(1)(a), stats.
2. The appellant has the burden of proving that the respondent's denial of the request for reclassification of appellant's position from Fiscal Supervisor 2 to Fiscal Supervisor 3 was not correct.
3. The appellant failed to sustain that burden.
4. The respondent's denial of the request for reclassification of appellant's position from Fiscal Supervisor 2 to Fiscal Supervisor 3 was correct.

#### OPINION

The duties and responsibilities of appellant's position fits within the definition section of the Fiscal Supervisor 3 specification, with the exception of the size of the agency. In comparison with the other three Fiscal Supervisor 3 positions looked to by way of comparison the appellant's position is comparable except that the appellant has somewhat

more variety in terms of fiscal programs administered, but is responsible for the financial management operation of a smaller agency and has a less significant supervisory function in terms of number and level of employes supervised.

However, agency size is an integral and significant part of the class specifications and allocation pattern and cannot be ignored, particularly in light of the recognition already afforded "complex programs" in the differentiation between Fiscal Supervisor 1 and 2. The class specifications for Fiscal Supervisor 2 refer to "chief accountant for a large department having a wide variety of complex programs ...". The Fiscal Supervisor 3 specifications use the language "responsible for supervising the total accounting program for a major state department ...". This part of the Fiscal Supervisor 3 specification does not include language such as "or a smaller department having unusually varied or complex fiscal programs." In the absence of some provision to this effect it would be incompatible with the class specifications to reclassify appellant's position to Fiscal Supervisor 3.<sup>1</sup>

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<sup>1</sup>With respect to Respondent's Exhibits 14A-C, submitted after the hearing, 14A and C are received and the appellant's objection to 14B on the ground of failure of compliance with §PB 2.01, Wis. Adm. Code, is sustained.



ORDER

The respondent's action is affirmed and this appeal is dismissed.

Dated: July 28, 1980.

STATE PERSONNEL COMMISSION

Charlotte M. Higbee  
Charlotte M. Higbee  
Commissioner

Donald R. Murphy  
Donald R. Murphy  
Commissioner

Gordon H. Brehm  
Gordon H. Brehm  
Commissioner

Increased Duties and/or  
Level of Responsibilities from 1973  
to 1979.

1. Coordinate accounting systems for branch offices in Milwaukee, New Berlin, Appleton and Eau Claire.
2. Distribute aids to local law enforcement agencies under the penalty assessment program.
3. Receive and deposit monthly payments from 170 local telecommunication users.
4. Assume pre-audit responsibilities.
5. Direct the department's insurance and inventory programs.
6. Direct, review, and analyze the department's leasing of 110 autos.
7. Supervise printing activities.
8. Prepare indirect cost proposals.
9. Supervise the installation and maintenance of accounting system for the Medicaid fraud control program.
10. Coordinate accounting functions for Public Lands Commission.
11. Increased responsibilities in developing budget fiscal recommendations and policy.
12. Represent the department at meetings involving fiscal policy and practice.