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 RONALD JOHNSON,
 Appellant,
 v.
 Secretary, DEPARTMENT OF
 REVENUE, and
 Administrator, DIVISION OF
 PERSONNEL,
 Respondents.
 Case No. 80-360-PC
 * * * * *

ORDER

The Commission entered its final Decision and Order in this matter on August 5, 1982. In a letter filed with the Commission on August 19, 1982, the respondent pointed out that the Decision contained what appeared to be two typographical errors and requested that the Commission act to correct the errors. Therefore, the Commission makes the following corrections to typographical errors appearing in the August 5, 1982 Decision and Order.

1. The second paragraph of Finding of Fact #4 on page 2 of the Decision is ordered to be amended to add the word "not," so that the sentence reads as follows:

After the review, the respondent informed appellant in writing that while he did perform some duties and responsibilities at a higher level than contemplated for his position, these duties were temporary and did not constitute a "logical and gradual change" as required for an upgrade in reclassification.

2. The last line in the first full paragraph on page 3 is ordered amended from "tax, and doing trade compliance" to "tax, and dairy trade compliance."

Dated: Sept 2, 1982

STATE PERSONNEL COMMISSION


DONALD R. MURPHY, Chairperson


LAURIE R. McCALLUM, Commissioner


JAMES W. PHILLIPS, Commissioner

AJT:ers

Parties

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STATE OF WISCONSIN

PERSONNEL COMMISSION

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RONALD C. JOHNSON,

Appellant,

v.

Secretary, DEPARTMENT OF
REVENUE, and

Administrator, DIVISION OF
PERSONNEL,

Respondents.

Case No. 80-360-PC

* * * * *

DECISION
AND
ORDER

This is an appeal of a reclassification decision by the Administrator.

FINDINGS OF FACT

1. At all times material to this proceeding, the appellant has been employed by the Department of Revenue in a permanent classified civil service position.

Ronald C. Johnson has been employed by the Department of Revenue (DOR) since April 1, 1962. On May 2, 1972, he was reclassified from Auditor 1 to Audit Specialist 4, his present classification.

2. In May, 1976, appellant was transferred into the Fiduciary, Inheritance and Gift (FIG) Tax Bureau and assigned cases with inheritance tax bracket maximums of \$100,000. In 1977 the distribution of inheritance tax cases was changed and certain positions, including appellant's, were made responsible for estates with tax maximums of \$400,000. In May, 1980, estates from \$400,000 to \$1,000,000 were assigned such positions, but complex cases were reviewed by supervisors and lead workers.

3. On June 28, 1979, appellant made a written request to the DOR personnel office for reclassification of his position from Audit Specialist 4 to Audit Specialist 5 or Auditor 3.

As a consequence, appellant's position was audited by the DOR personnel office and his request for reclassification was denied. The reason given for the denial was expressed as follows:

While it is apparent that the size of estate criteria for assigning workload has been modified during the past several years, your duties and responsibilities are not considered to require the same level of participation in determining the approach, scope, and final action on an audit typically associated with the Audit Specialist 5 or Auditor 3 levels within Revenue. In addition the degree of review and supervision you receive is greater than that normally provided at the Auditor 3 or Audit Specialist 5 (PR 1-13) classification level.

4. Appellant timely appealed the reclassification denial to this Commission. Upon agreement of the parties, the prehearing was deferred and the reclassification denial was submitted to the respondent, Division of Personnel for review.

After the review, the respondent informed appellant in writing that while he did perform some duties and responsibilities at a higher level than contemplated for his position, these duties were temporary and did constitute a "logical and gradual change" as required for an upgrade in reclassification.

5. Audit Specialist 4 positions are defined in the class specifications as follows:

This is highly responsible specialized auditing work examining the financial transactions of government agencies, individuals, and businesses subject to state taxation or regulation. Positions identified in this classification typically function in one of the following capacities: 1) as a field auditor conducting pre-audit reviews of major agencies 2) as a field auditor conducting large, independent audits of a narrow scope and nature, such as found in the medical assistance, motor fuel tax, dairy trade compliance, etc. 3) as the chief internal pre-auditor for the largest state agencies, 4) as a lead worker within a medium sized organiza-

tional subunit responsible for office auditing of tax returns of businesses and individuals to insure compliance with pertinent tax laws.

The positions identified in this class differ from those classified as Audit Specialist 3 in that the audits conducted are of a more complex nature and are done independently with general policy direction and guidelines coming from the central office. In addition, employees in this class often independently consult with representatives of the entities being audited to discuss procedural problems or evidence of discrepancies. Supervision is received through audit report review and periodic conferences with the central office supervisor. (emphasis added)

Audit Specialist 5 positions are described in the class specifications as those having advanced specialized auditing work. Typical of this class are positions that are responsible for the most difficult field audits within such audit programs exemplified by medical assistance, motor fuel tax, and doing trade compliance.

Auditor 3 positions involve professional level auditing work. Employees at this level audit complex entities and accounting systems and have lead work responsibilities. Employees in these positions are usually field auditors who must understand a variety of complex policies, rules and procedures in order to carry out their work. They are under general supervision.

6. Appellant is primarily responsible for performing office audits of estates and trusts that are being closed. Duties include audit of individual income tax returns, fiduciary income tax returns of estates, state inheritance tax returns and gift tax returns. He may consult with the taxpayer or representative. Supervision is dictated by the complexity of audit assignments. More complex audit assignments receive specific

direction from the office supervisor or other higher level audit staff through discussions and audit report reviews prior to final determination.

7. Appellant's position is better described by the Audit Specialist 4 class specifications.

CONCLUSIONS OF LAW

1. The Commission has authority to hear and decide this matter.
2. The burden of proof which was on the appellant was not sustained.
3. The appellant's position is more appropriately classified at the Audit Specialist 4 level.
4. Respondent's decision to deny appellant's reclassification request was correct.

OPINION

Appellant's principal argument for reclassification to Auditor 3 is that his position has undergone a logical and gradual change of duties and responsibilities, that these new duties are more complex and warrant a higher classification.

The evidence on record shows that the appellant started in the Fiduciary, Inheritance and Gift (FIG) Tax Bureau with little experience. As is customary, he was given small estates to audit until he reached full performance. Over the years, changes in tax laws involving estates, gifts and inheritance have resulted in an increase in the size of the taxable estate. This increase in the size of the estates has been compounded by inflation. Consequently, the auditing staff, including the appellant, was assigned larger estates. In addition, for a brief period, all Audit Specialist 4 positions received higher level work assignments. These assignments did

not comprise a majority of the work performed by such positions.

While the size of the estates assigned to the appellant did increase over the years, due to changes in the laws and inflation, his duties and responsibilities in substance remained the same. The more complex cases were given to staff at the Audit Specialist 5 or Audit 3 classification levels. In addition, appellant, unlike higher bureau staff positions, received greater supervision.

ORDER

The decision of the respondent to deny appellant's reclassification request is affirmed and appellant's action is dismissed.

Dated: August 5, 1982 STATE PERSONNEL COMMISSION

DRM:jmf


DONALD R. MURPHY, Chairperson


JAMES W. PHILLIPS, Commissioner

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