

STATE OF WISCONSIN

PERSONNEL COMMISSION

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 *
 FLORENCE FALK, *
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 Appellant, *
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 v. *
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 Administrator, DIVISION OF *
 PERSONNEL, *
 *
 Respondent. *
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 Case No. 81-23-PC *
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DECISION
 AND
 ORDER

This case is an appeal of the Division of Personnel Administrator's decision to deny Florence Falk's request for reclassification of her position from Account Specialist 3 to Accountant 3. The following findings are made after a hearing was held on this matter.

FINDING OF FACT

1. In 1970 the appellant began employment in the state classified civil service system with the Department of Public Instruction (DPI).
2. Since January 1, 1978, the appellant has worked as an Account Specialist 3 in that agency's Budget Control Unit which is located in the Bureau of Fiscal Services. The Bureau of Fiscal Services is responsible for DPI's fiscal affairs and consists of two sections; Budget Development, Control, and Procurement and Accounting Operations. Each of these two sections have three units. The appellant's unit -- Budget Control -- is in the Budget Development, Control and Procurement section.
3. The Budget Control Unit is composed of three Account Specialist 3 positions. The unit work is divided equally among them. The unit is

supervised by the section chief who is responsible for the unit's functions.

4. In February, 1980, DPI requested a review of its fiscal positions by the respondent to determine their appropriate allocation. The appellant's position was among those to be surveyed. At the start of the survey DPI was determined to be a medium-sized state agency.

5. On January 20, 1981, the respondent denied DPI's request for reclassification of appellant's position, concluding that the position was more appropriately classified as an Account Specialist 3 than the requested Accountant 3 classification. Within thirty days, the appellant filed an appeal of the reclassification request denial with the Personnel Commission.

6. At the time of the reclassification request, the duties and responsibilities of appellant's position included reviewing, interpreting and analyzing expenditures related to one-third of DPI's program budgets (30%); maintaining the DPI financial management information system (35%); and developing and maintaining a current state and federal aids register and compiling financial reports (35%).

7. The state classified civil service class description for an Account Specialist 3 position is as follows:

This is very responsible accounting and record keeping work requiring the application of established agency and accounting policies and procedures. Employees with this classification differ from those classified as Account Specialist 2 in the following ways: 1) greater independence is exercised in the establishment of a wide variety of complex new accounts, the classification and analysis of specific transactions, and the controlling of appropriations 2) more specialization is required to assist professional accountants or business managers in a wide and complex variety of staff services such as budget development, project and cost accounting, periodic recon-

ciliations involving a large number of subsidiary ledgers and subaccounts, etc. 3) more significant program responsibilities requiring independent interpretation of a wide variety of agency, state, federal, and donor rules and regulations and considerable liaison functions between the users and suppliers of fund appropriations are evident. Those positions responsible for maintaining and controlling state building project accounts, for preparing, submitting and controlling grant budgets at an educational institution, and for preparing complex ledger adjustments and reconciliations within the state's central accounting unit are typical of this level. Instructions normally accompany only new assignments and the employe is expected to interpret policy and initiate new procedures within his area of responsibility, with supervision being reviewed through conferences, discussions of problem areas, and the review of reports, ledgers, and control accounts.

8. An Accountant 3 position is described in the state classified civil service classification specifications as follows:

This is professional accounting work at the full operating level. Employes in this class typically function in any one of the following capacities: 1) as the accountant of a small agency having moderately stable programs and accounting activities 2) as the accountant responsible for a relatively complex segment of a large accounting operation 3) as a staff accountant engaged in a wide variety of difficult project studies involving all areas of the accounting system within a large agency. In all cases, the employe functions with a considerable degree of independence, and normally is responsible for initiating and effectively recommending policy, procedural or system changes which affect the overall accounting operation. In addition, employes at this level typically analyze, interpret and evaluate the financial operating status of the agency or programs and relate their findings in a manner that affects the course of management's decisions within that agency. Responsibility for guiding the work of a small group of subordinates may also exist at this level. Supervision is of a general nature, and is normally received through conferences, analysis of central accounts, discussion of problem areas, and the evaluation of the overall program results.

9. State positions in the classified civil service system designated as Accountant 3 positions generally involve the performance of a full range of complex fiscal activities, including the development of the accounting system for the agency. Usually such positions supervise subordinates whose

positions generally involve the performance of accounting duties of a more limited or specialized nature and impact minimally upon the development of the total accounting system of the agency.

10. The appellant's position involves the performance of accounting activities in a specialized area of fiscal activity and is more accurately described by the class specifications for an Account Specialist 3 than those for an Accountant 3.

CONCLUSION OF LAW

1. This matter is appropriately before the Commission pursuant to §230.44(1)(a), Wis. Stats.

2. The appellant has the burden of proving that respondent's decision denying the reclassification of appellant's position from Account Specialist 3 to Accountant 3 was incorrect.

3. The appellant has failed to meet that burden of proof.

4. Respondent's decision denying appellant's reclassification was correct.

OPINION

The state classification specifications describe the Accountant 3 position as performing professional accounting work at the full operating level. This position is further described as typically being within one of the three following categories: (1) the accountant in a small agency, (2) the accountant responsible for a relatively complex segment of a large accounting operation or (3) the staff accountant engaged in a variety of difficult projects involving all areas of the accounting system within a large agency. As noted in Haberman v. DP, Case No. 81-334-PC, (11/11/82), such terms as "professional accounting," "full operating level," "relatively

complex segment," and "large accounting operation" are not defined in the class specification.

The appellant argues that on the basis of volume, she has responsibility for more programs, projects and dollars than most small agencies, and therefore qualifies under allocation pattern one which describes the accountant in a small agency. While this argument may have some validity with respect to volume, no factual evidence was presented illustrating that the appellant performs the full range of functions that are carried out by accountants in a small agency.

Several position descriptions of Accountant 3 positions are included as part of the record. Most of these positions are illustrative of positions in the second allocation pattern. The appellant argues that they are comparable to her position in terms of numerical criteria, fiscal activities and scope of work assignment. However, the appellant had no personal knowledge of the Accountant 3 positions and presented no witnesses having special knowledge or skill in analyzing position descriptions.

Extensive testimony was presented by a personnel specialist for the respondent regarding these comparable positions. This testimony indicated that there were significant differences between appellant's position and the various comparables, specifically in terms of the scope and level of responsibilities.

In summary, Accountant 3 positions, in state classified civil service, generally involve the performance of a full range of complex accounting duties, heavily weighted with responsibility for affecting the development of the overall agency accounting operation. As previously noted in the findings, the Department of Public Instructions' accounting activities are divided into two sections and six subunits. The appellant works in one of

these subunits. Her work is limited by the specialized area of accounting performed by her unit.

While some of the duties and responsibilities of appellant's position may appear to overlap in some respects with the Accountant 3 class specifications, appellant's involvement in the establishment of departmental accounting systems or changes fails to be at the level of other Accountant 3 positions.

Again as noted in Haberman (supra), Pers. 3.02(4)(a), Wis. Adm. Code specifies that a reclassification be based upon a logical and gradual change in the duties and responsibilities of the position. No significant evidence was present on this requirement for reclassification.

ORDER

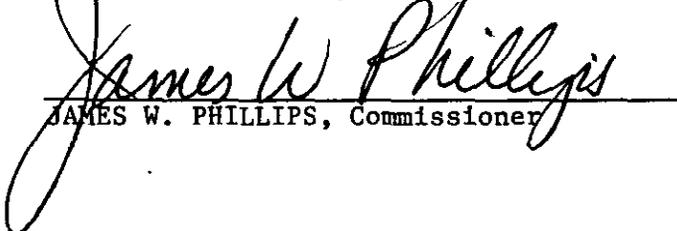
Respondent's denial of appellant's request for reclassification is affirmed and this appeal is dismissed.

Dated: December 29, 1982 STATE PERSONNEL COMMISSION


DONALD R. MURPHY, Chairperson

DRM:jmf


LAURIE R. McCALLUM, Commissioner


JAMES W. PHILLIPS, Commissioner

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