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JOYCE A. STEIN,

Appellant,

v.

Secretary, DEPARTMENT OF
EMPLOYMENT RELATIONS,

Respondent.

Case No. 92-0474-PC

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DECISION
AND
ORDER

This matter is before the Personnel Commission on a dispute as to the proper classification established upon the reallocation of the appellant's position. The appellant contends her position is better described at the Accountant-Journey level rather than the Financial Specialist 3 level to which it was reallocated by the respondent.

The parties also disagree as to the duties being performed by the appellant as of the April 5, 1992, effective date of the reallocation decision. Respondent relies upon a position description (PD) which appellant signed on February 5, 1992 (Respondent's Exhibit 2) while the appellant contends that her duties were more accurately reflected in a PD she prepared after she filed her appeal (Resp. Exh. 3). That PD was signed by the appellant on November 5, 1992. The latter PD is substantially identical to a PD of another employe in the appellant's work unit, Kenneth Royal.¹ The November 5th PD describes a different set of responsibilities than is described in the February 5th PD which was the document used by the respondent when it made its reallocation decision.

The Commission is satisfied by the testimony of the section chief, Mark McGaughey,² that there were actually significant differences between the duties performed by the appellant and Mr. Royal.³ As a consequence, there are

¹The position filled by Mr. Royal is classified at the Accountant-Journey level.
²The Commission finds the testimony of Mr. McGaughey to be more credible than that of the appellant.
³In addition to the differences referenced elsewhere in this decision, the Royal position's responsibilities relative to the Weatherization Program required knowledge of the limitations associated with a variety of federal

significant errors in the PD drafted by the appellant. The only work example in the record (an attachment to Resp. Exh. 4) indicates that the appellant did not have the authority reflected in the November 5th document.

During the time period relevant to this appeal, the appellant worked in the Financial Management Section of the Bureau of Management and Operations, Division of Economic Support, Department of Health and Social Services. Among the units in the section is the Provider Contracts Unit, which included 5 employes, including the appellant. The appellant was the only employe in the unit not classified in the Accountant series.

Appellant handled 5 programs, as follows: the Low Income Energy Assistance Program (LIEAP), the Refugee Assistance Program, including the Key State Initiative, the State Legalization Impact Assistance Grant (SLIAG), the State Homeless Program, and the HUD Homeless Program. The LIEAP program was considered the appellant's most complex program. It is federally funded and provides money to the state to help low income people with heating assistance. Funds are in turn passed on the counties and tribes. There are federal regulations which apply. Those regulations are relatively stable. The appellant described it as a well-established program. The bulk of the appellant's duties were briefly described in Resp. Exh 4 as follows:

She processes requests for payments, stop payments, reservations of funds, refers agencies to manuals and advises them which form to complete. Questions requiring analysis are generally referred to the Bureau of Fiscal Services in DMS, or to the program section....

The appellant's programs were relatively straight-forward in terms of having relatively specific allowable cost policies.

The Accountant specifications include the following language:

This series encompasses positions performing professional accounting duties requiring the knowledge and application of ac-

funding sources, some of which were established by rulings made by federal examiners, some were determined by the federal Department of Energy (DOE), some by Congress and some depended upon the terms of individual settlement agreements reached in litigation between the federal government and individual oil companies. The DOE regulations were so specific that they included the type of caulking that had to be used. Mr. Royal dealt routinely with federal agencies and auditors.

counting theories and principles. Positions allocated to this series interpret and analyze financial data; design, test, implement and maintain automated and/or manual financial systems; develop, enhance and modify automated and/or manual financial systems; develop, install and maintain policies and procedures to document financial system operations; establish and maintain financial accounts, journals, ledgers and other records within an automated and/or manual financial system and produce various and specialized accounting reports; allocate revenues and expenses among appropriations and/or funds; analyze financial systems and establish internal control mechanisms; reconcile agency financial accounts and reports to the Wisconsin Department of Administration accounting system on a periodic basis; perform agency internal and external reconciliations; maintain and reconcile fixed assets or inventory records; establish and maintain records and reports according to Generally Accepted Accounting Principles (GAAP); develop and apply cost allocation methodologies; project final revenues and cash balances; perform various other specialized accounting management functions such as developing and maintaining banking relationships, grantor agency relationships, and risk management and bond issuance activities; and may lead the work of other financial staff.

When differentiating between professional Accountant positions and Financial Specialist positions, the following guidelines should be applied: Accountants determine when, how, and where special entries should be made; direct final reconciliations; write specifications for new or special reports; prepare manual materials and documentation; conduct training; design interfaces with other automated systems; design, test, implement, modify and maintain automated and/or manual financial systems; write specifications for automated financial system modifications; verify automated financial system integrity; design automated financial subsystems that input into the mainframe financial system; determine when special cost centers are necessary; project financial revenues; prepare financial reports and statements; and write cost allocation methodologies.

Accountants write instructions for others; deal with an overall system or program; and decide which of a number of policies, regulations, or procedures apply to a particular situation. Refer to the Financial Specialist classification specification for examples of paraprofessional duties performed by Financial Specialists.

The majority of the appellant's responsibilities did not meet the requirements set forth in the Accountant specifications, specifically those which differentiate the Accountant and Financial Specialist series. The guidelines, along with the evidence relating to them, are set forth below:

1. "Accountants determine when, how, and where special entries should be made." The appellant did not establish that she made special entries.

2. "[Accountants] direct final reconciliations." Mr. McGaughey testified that the appellant did not do reconciliations in the accounting sense, but that others in the unit provided assistance to DHSS's Bureau of Fiscal Services when they carried out the department's reconciliation with the Department of Administration.

3. "[Accountants] write specifications for new or special reports." The appellant did not establish that she performed this responsibility.

4. "[Accountants] prepare manual materials and documentation." The appellant had input into the annual updating of certain manuals but she was not responsible for their preparation.

5. "[Accountants] conduct training." While the appellant stated that she had responsibility for training personnel at regional training sessions, Mr. McGaughey specifically denied that appellant had been assigned regional training responsibilities. The record indicates that the appellant attended certain training sessions, but not for the purpose of providing the training. The Commission rejects the appellant's contention that every time she answered the phone, she was providing "training" as that term is used in the specifications.

6. "[Accountants] design interfaces with other automated systems." The Accountant specifications define "accounting system" as follows:

Manual or automated system used by an organization to record and report financial transactions and analyze transactions/ effects and classify them for control purposes.

Accounting systems include three principal components: (1) the account structure which contains the double-entry accounts to be used to portray the transactions that take place in the organization; (2) the reporting structure which is the body of reports needed for management purposes which are prepared to summarize the accumulated accounting data (reporting formats generally reflect major organizational units and projects); and (3) the procedural instructions and documentation which is the body of manuals, methods, and directives which provide detailed steps to be taken in operating the system, acquiring the basic information about the transactions, processing the documents, etc.

Testimony also established that an accounting system typically includes major subsystems, including accounts payable, accounts receivable, general ledger and inventory. According to Mr. McGaughey, appellant is not responsible for any accounting subsystem, although she does work with some, for example when she loads her budgets directly into DHSS's Financial Management System.

The only systems "design" work described by the appellant was her development of her own spread sheet to track each contract in order to monitor shares of expenditures. Developing and maintaining microcomputer spread sheets is specifically identified in the Financial Specialist specifications as a representative duty. The appellant's spread sheets do not rise to the level of an accounting system or subsystem. They are not a "stand-alone" financial system.

Appellant had input into that portion (approximately 10 pages) of the manual for DHSS's automated accounts payable system (CARS) dealing with appellant's programs, to the extent that she reviewed that portion of the manual yearly. However, appellant did not have responsibility for "overseeing the preparation of the CARS accounting manual" as stated in Resp. Exh. 5, p. 4. Other individuals, who are classified as Accountants, set up the profiles that define the CARS system. Even though the appellant was able to get one profile changed for the furnace program, she cannot be said to have responsibility to develop accounting policies.

7. "[Accountants] design, test, implement, modify and maintain automated and/or manual financial systems." This requirement is discussed generally under heading 6. The appellant did not establish that she performed this responsibility.

8. "[Accountants] write specifications for automated financial system modifications." This requirement is discussed generally under heading 6. The appellant did not establish that she performed this responsibility.

9. "[Accountants] verify automated financial system integrity; design automated financial subsystems that input into the mainframe financial system." This requirement is discussed generally under heading 6. The appellant did not establish that she performed this responsibility.

10. "[Accountants] determine when special cost centers are necessary." The appellant did not establish that she performed this responsibility.

11. "[Accountants] project financial revenues." The appellant did not establish that she performed this responsibility.

12. "[Accountants] prepare financial reports and statements." The appellant did not establish that she prepared "basic financial statements" as that term is defined in the Accountant specifications.⁴ She did testify that she prepared reports indicating whether individual county's expenditures were over or under their grant awards.

13. "[Accountants] write cost allocation methodologies." The appellant did not establish that she performed this responsibility.

14. "Accountants write instructions for others." The appellant did not establish that she performed this responsibility.

15. "[Accountants] deal with an overall system or program." The appellant does not deal with an overall accounting system, and her responsibilities with respect to her programs are not as extensive as for the programs handled by others in the Provider Contracts Unit. For example, Ken Royal, who was responsible for the Weatherization program, provided on-site technical assistance to the provider agencies and prepared manual materials for the program.

16. "[Accountants] decide which of a number of policies, regulations, or procedures apply to a particular situation." It is this requirement which largely differentiates the appellant's position from others in the Provider Contracts Unit. In contrast to the other positions, the appellant's programs are relatively straightforward, requiring reference to regulations (which were relatively stable), the DHSS Allowable Cost Policy Manual (prepared by DHSS central accounting staff) and a CARS payment manual. Programs handled by others in the unit had more complicated regulations, often with a wider variety of funding sources.

Appellant testified that, with respect to the furnace program, she processed forms which listed amounts being spent on an individual new furnace or for repairs. According to the appellant, she reviewed the form and depending on the efficiency rating of the furnace, the type of fuel and whether the client was AFDC eligible, she determined the funding source to be used to pay

⁴According to the specifications, these include a "balance sheet, and 'all-inclusive' operating statement, a budget comparison statement, a statement of cash flows, and a statement of changes in financial position."

the county submitting the form. This processing function is consistent with the following representative duty listed for the Financial Specialist series:

Audit, analyze, code and process for payment invoices against purchase orders, contracts, state employe travel vouchers, non-state employe reimbursement claims, direct payments, general services billings, correction transfer vouchers and other specialized invoices.

The appellant was not assigned duties which, for the majority of her time, required "the knowledge and application of professional accounting theories and principles" as set forth in the inclusions section of the Accountant specifications and as set forth in the definition statement for the Accountant-Journey level. On rare occasions,⁵ she did apply professional accounting knowledge, but there is no evidence that these were assigned responsibilities that were performed on a majority basis.

The Commission's conclusions in this regard are supported by the testimony of Mr. McGaughey, who served as the appellant's first or second level supervisor for approximately 8 years. Mr. McGaughey served on the panel convened by the respondent when it conducted the classification survey of various financial positions, including the appellant's position. Mr. McGaughey effectively drafted the language in the specifications which differentiated the Accountant and Financial Specialist series.

The Commission recognizes that in some areas, it is somewhat difficult to differentiate the duties performed by the appellant from those performed by others in her work unit who are classified in the Accountant series. However, Mr. McGaughey offered testimony relating to the relative complexity of the various programs assigned to the staff within his unit, the fact that the other employes had training responsibilities which the appellant did not have, and the different roles regarding reconciliation. In Resp. Exh. 4, Mr. McGaughey summarized the duties performed by staff other than appellant as follows:

⁵One such occasion was when the appellant discovered what she referred to in Resp. Exh. 5, p. 3, as a "major procedural problem in the then established system for reimbursing contractors for the furnace program." Mr. McGaughey acknowledged that appellant's work in developing the solution fell within the definition of accounting. When asked, appellant could not state how much time she spent on the problem.

They are responsible for writing manual material, designing forms, assisting county and CAP agency fiscal staff with reports and accounting issues, preparing complex analyses and designing subsystems that feed into our departmental FMS system.

Mr. McGaughey testified that there is a conscious effort to differentiate between staff in the Provider Contract unit when a new program is assigned to the unit. The new program is given to staff already working with programs at similar levels or new staff may have to be hired.

When the appellant left her position sometime after the effective date of the reallocation decision, the LIEAP and Homeless programs were reassigned to an Accountant-Journey position. The key in this case is whether the appellant meets the requirements of the Accountant class specifications, specifically that language which distinguishes the Accountant and Financial Specialist classifications. The appellant has not shown that the majority of her duties fit within the Accountant classification. The majority of her duties do fall within the scope of the following language from the inclusions language of the Financial Specialist series:

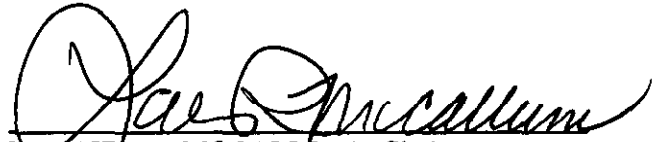
Financial Specialist positions typically classify accounting transactions; maintain and reconcile accounts; close accounts and prepare reports and statements; analyze accounting data; and examine accounts. Financial Specialist positions typically require substantial subject matter knowledge (e.g., knowledge of specific agency programs or knowledge of laws and regulations pertaining to special funds) in addition to understanding the organization's accounting system. The analyses, decisions and recommendations made are based on knowledge of the particular specialized area, rather than on knowledge of accounting principles and practices applicable to many situations and programs, which are required of Accountant positions.

The decision reallocating appellant's position to the Financial Specialist 3 level was not incorrect.

ORDER

Respondent's decision is affirmed and this matter is dismissed.

Dated: August 18, 1994 STATE PERSONNEL COMMISSION


LAURIE R. MCCALLUM, Chairperson

KMS:kms
K:D:Merits-reall(Stein)


JUDY M. ROGERS, Commissioner *dkd*

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NOTICE
OF RIGHT OF PARTIES TO PETITION FOR REHEARING AND JUDICIAL REVIEW
OF AN ADVERSE DECISION BY THE PERSONNEL COMMISSION

Petition for Rehearing. Any person aggrieved by a final order may, within 20 days after service of the order, file a written petition with the Commission for rehearing. Unless the Commission's order was served personally, service occurred on the date of mailing as set forth in the attached affidavit of mailing. The petition for rehearing must specify the grounds for the relief sought and supporting authorities. Copies shall be served on all parties of record. See §227.49, Wis. Stats., for procedural details regarding petitions for rehearing.

Petition for Judicial Review. Any person aggrieved by a decision is entitled to judicial review thereof. The petition for judicial review must be filed in the appropriate circuit court as provided in §227.53(1)(a)3, Wis. Stats., and a copy of the petition must be served on the Commission pursuant to §227.53(1)(a)1, Wis. Stats. The petition must identify the Wisconsin Personnel Commission as respondent. The petition for judicial review must be served and filed within 30 days after the service of the commission's decision except that if a rehearing is requested, any party desiring judicial review must serve and file a petition for review within 30 days after the service of the Commission's order finally disposing of the application for rehearing, or within 30 days after the final disposition by operation of law of any such application for rehearing. Unless the Commission's decision was served personally, service of the decision occurred on the date of mailing as set forth in the attached affidavit of mailing. Not later than 30 days

after the petition has been filed in circuit court, the petitioner must also serve a copy of the petition on all parties who appeared in the proceeding before the Commission (who are identified immediately above as "parties") or upon the party's attorney of record. See §227.53, Wis. Stats., for procedural details regarding petitions for judicial review.

It is the responsibility of the petitioning party to arrange for the preparation of the necessary legal documents because neither the commission nor its staff may assist in such preparation.

Pursuant to 1993 Wis. Act 16, effective August 12, 1993, there are certain additional procedures which apply if the Commission's decision is rendered in an appeal of a classification-related decision made by the Secretary of the Department of Employment Relations (DER) or delegated by DER to another agency. The additional procedures for such decisions are as follows:

1. If the Commission's decision was issued after a contested case hearing, the Commission has 90 days after receipt of notice that a petition for judicial review has been filed in which to issue written findings of fact and conclusions of law. (§3020, 1993 Wis. Act 16, creating §227.47(2), Wis. Stats.)

2. The record of the hearing or arbitration before the Commission is transcribed at the expense of the party petitioning for judicial review. (§3012, 1993 Wis. Act 16, amending §227.44(8), Wis. Stats.)