

LUE E. WILLIS,
Appellant,

v.

**Secretary, DEPARTMENT OF HEALTH
AND FAMILY SERVICES, and
Secretary, DEPARTMENT OF
EMPLOYMENT RELATIONS,**
Respondents.

DECISION
AND
ORDER

Case No. 98-0064-PC

This is an appeal of a decision to deny a reclassification request. A hearing was held on November 2, 1998, before Laurie R. McCallum, Chairperson. The parties were permitted to file post-hearing briefs, and the schedule for doing so was completed on February 15, 1999.

1. At all times relevant here, appellant's position has been assigned to the cashier's unit in the business office at respondent DHFS's Southern Wisconsin Center, an institution for the developmentally disabled. The most accurate description of the duties and responsibilities of appellant's position during the relevant time period is incorporated in the position description signed by appellant on November 26, 1997.

This position description states as follows, in pertinent part:

SUMMARY: Under the general supervision of the accounting supervisor, performs a variety of clerical tasks in a Business Office setting. Has direct contact with residents, staff and the general public. Works with lead cashier in the daily operation of a large institution cashier's office.

30% A. Responsible for reconciliation of resident cash withdrawals, invoices and purchase orders.

A1. Reviews all cash disbursements for supporting receipts.

- A2. Ascertains supporting receipts are valid, itemized, signed and dated.
- A3. Checks certification of spending by supervisor.
- A4. Refers delinquent receipts to financial specialist for follow up.
- 30% B. Functions as clerical support in recording monetary transactions. Prepares fiscal reports for department and bureau.
 - B1. Operates cash register to record all cash receipts and official state treasurer receipts or other receipts as necessary. Close out cash register daily and weekly. Be able to ascertain the difference between the various funds received. Must be knowledgeable of state coding and projects so money is deposited in correct accounts.
 - B2. Assists financial Specialist II in preparation of bank deposits and state deposit vouchers as well as reconciliation of bank and institution cash records.
 - B3. Responsible for preparing sales tax, copy, scrap and outstanding check reports by due date.
 - B4. Responsible for reconciling country store monthly sales.
- 20% C. Performance of Financial Specialist II's tasks in RESACT computer system.
- 20% D. Performance of a variety of clerical tasks.

2. Goal C in this position description is performed by appellant's position as a back-up function for the lead worker position in the SWC cashier's unit. At one time, appellant performed this function one day a week, but this was done for training purposes only and was discontinued once appellant's supervisors decided that her training had been completed.

3. Appellant's position has a limited audit function which relates solely to expenditures from client fund accounts in which the authorized expense is greater than

the actual expense. In performing this audit function, appellant reviews the receipt for the expenditure to determine whether the item purchased was actually the authorized item, calculates what the difference between the authorized expenditure and the actual expenditure was, and reconciles this with the amount of cash received as change for the transaction.

4. Appellant's position has responsibility for receiving certain payments to SWC, e.g., payments from tenants of leased lands, and certain benefit payments to clients. Appellant's responsibilities in this regard consist of preparing a receipt for the payment and assigning it the proper payment code. The actual posting of the payment to the accounting system is done by the lead worker in the cashier's unit.

5. The country store at SWC sells crafts made by SWC clients (residents). Appellant's duties in regard to the country store consist of adding up daily cash receipts and reconciling with the amount of cash brought in by the store that day; and receiving a monthly report from SWC teachers indicating the number of products produced by each client that month, and recording the earnings attributable to that production in the account of each client. The country store has approximately \$800 in sales each month.

6. Appellant's position has limited responsibility for preparing reports. This responsibility primarily involves data gathering rather than data manipulation or analysis. For example, the sales tax responsibility referenced in worker activity B3 does not involve computing the proper sales tax for a series of expenditures, but instead adding up the sales tax amounts on receipts and reporting the total. Any computations performed by complainant are simple arithmetical computations.

7. Appellant's position is not required to be familiar with the requirements of the benefits programs from which SWC clients receive payments.

8. The relevant classification specifications state as follows:

FINANCIAL SPECIALIST

I. A. INTRODUCTION

This classification specification is the basic authority [under Wis. Admin. Code ER 2.04] for making classification decisions relative to present and future positions which perform accounting, bookkeeping, and auditing duties of routine or limited complexity. These positions do not require extensive knowledge of accounting or auditing theory, but do require a level of formal training or related experience. Positions allocated to this series audit, code and process vouchers, invoices and other financial documents; receive, document and deposit monies received by an organization; participate in the development and maintenance of automated accounts payable, accounts receivable and other financial systems; prepare and process grant and contract expenditure reports and records; compile financial data for journal entries; reconcile accounts; and produce reports. . . .

B. Inclusions

. . . When differentiating between Financial Specialist positions and professional Accountant or Auditor positions, the following guidelines should be applied: 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 situations and programs, which are required of Accountant positions.

E. Complexity Factors

The following position characteristics are considered indicators of increased complexity within the Financial Specialist classification series.

The degree to which these characteristics are present are an indication of a position's greater complexity.

- Complexity of laws and regulations applied.
- Preparation and reconciliation of complex accounting schedules and records.
- Complexity of financial schedules and reports being prepared.
- Presentation of results to higher level positions.
- Working with organizations and people outside of the agency outside of state government.
- Working in complex automated and/or manual financial systems and applications.
- Multiple funding sources and cost distribution patterns of assigned tasks.
- Degree of DOA delegation to the agency for functions assigned to position.
- Decentralization of fiscal transactions with the position working with programs and people across different lines of authority.
- Training of other staff members.
- Ability to exercise good judgment and discretion in interpreting policies rather than just applying preexisting regulations.
- Degree of control for handling disputes and discrepancies and the authority the position has in negotiating a final settlement.

. . .

II. DEFINITIONS

FINANCIAL SPECIALIST 1

This is either an entry or objective level for positions performing routine accounting, bookkeeping and auditing related duties which do not require knowledge of professional accounting or auditing theory. . . .

Positions allocated to this level as an objective level spend the majority of their time on duties such as: serve as an organization's cashier by generating and maintaining accurate revenue and receipt records; guide lower level staff in the batch processing or on-line posting of revenue data to an agency's automated financial system; process and audit a limited range of invoices, vouchers, travel vouchers and other financial documents; and maintain individual inmate accounts, including classifying and recording inmate financial transactions. Positions at this level are frequently located in districts, institutions, smaller campuses or

departments, bookstores, libraries or other centers within a larger campus. Work is performed under general supervision.

REPRESENTATIVE POSITIONS

DNR State Park Financial Specialist - Implement and direct revenue collection system; perform visitor service and clerical functions for a state park; order, conduct inventory and audit admission stickers, licenses and refund books to employees and maintain accurate records of each employee's account; collect and account for monies received from employees; make bank deposits and issue field receipts; balance and close out individual and master sticker, license and refund accounts; manage park's checking account; train, audit and monitor employees involved in revenue collection activities; collect, deposit, remit and keep records of other revenues; maintain files, records, manuals and handbooks; prepare outgoing mail; assist with LTE recruitment and hiring; voucher bills and process travel vouchers; and maintain purchasing records.

DOC Bureau of Information Management/Offender Records & Cashier Section Financial Specialist - Review and process court orders and public defender vouchers on court-ordered attorney fees; maintain approximately 54,000 client accounts and 157,000 victim accounts in the Client Accounting Cashier's Unit system; distribute checks issued to victims of crime, courts and various other agencies; and maintain files of statements of collection.

DH&SS Winnebago Mental Health Institute Financial Specialist - Process payment of invoices; process purchase orders; maintain and prepare financial statistical records and reports; process bids; serve as backup cashier to Patients/Inmates Accounts; and serve as general receptionist.

FINANCIAL CLERK

II. DEFINITIONS

FINANCIAL CLERK

Positions allocated to this classification perform clerical duties of a fiscal nature. Examples of duties performed include: maintain checkbooks (convert cash into checks or certificates of deposit only, involving no ledger accounting or reconciliations);

post/enter financial data into manual or automated financial management systems; encode checks; mail vouchers with checks; issue vending machine refunds; issue petty check reimbursements; distribute paychecks; strap currency; and operate coin counters. Positions in this class may also file fiscal documents; and open, distribute and date-stamp mail for prompt payment, but such duties would not comprise the majority of the position's time and would be performed in conjunction with the preceding examples of duties; Work is performed under general supervision.

Section ER 3.01(3), Wis. Adm. Code, requires that there be a logical and gradual change in the duties and responsibilities of a position in order for it to qualify for reclassification. It appears to be undisputed here that no such change occurred in appellant's position since it was reallocated to the Financial Clerk classification pursuant to a 1994 classification survey.

Even if a qualifying change had occurred, the record does not show that the duties and responsibilities of appellant's position meet the requirements for classification as a Financial Specialist. The Financial Specialist specification indicates that these positions perform "routine accounting, bookkeeping and auditing duties." The financial duties which appellant's position performs do not rise to the level of routine accounting or bookkeeping, and appellant's position's auditing responsibilities are very limited and consume far less than a majority of her time. Although appellant points to this audit responsibility as a higher level function, it does not involve the analysis of financial data or the interpretation or application of program requirements as contemplated by the Financial Specialist 1 specification. For example, in performing this audit function, appellant's position does not determine whether the expenditure from client funds meets the requirements of the benefits program which generated the funds but simply determines whether the amount of the actual expenditure exceeds the amount of the authorized expenditure.

Appellant also points to her responsibility for preparing reports, and her back-up Financial Specialist 2 duties, including those relating to the computerized accounting

system, as higher level duties. However, in preparing reports, appellant's position does not manipulate or analyze data but simply records and tallies it. For example, in generating the sales tax report, appellant's position does not calculate the proper amount of sales tax which should have been assessed on a group of expenditures, but simply tallies the amount of the sale tax actually paid. This is not, as a result, a higher level responsibility. In addition, temporary or back-up duties generally do not support classification at the higher level.

It is at least arguable that some of appellant's position's duties, e.g., assignment of payment codes, and reconciliation of cash receipts/client earnings for the SWC crafts program, could be considered Financial Specialist duties (although probably not unless they were performed in relation to a program of greater scope and complexity). However, such duties consume far less than a majority of appellant's position's time and could not, therefore, support classification at the higher level even if the program for which appellant performs these duties had greater scope and complexity.

Appellant offered various Financial Specialist 2 positions for comparison purposes. However, there was very little similarity between the duties and responsibilities of appellant's position and these positions and, as a result, they had limited utility for purposes of this analysis.

The representative Financial Specialist 1 positions set forth in the classification specification present a contrast to appellant's position. The DNR position performs financial services for a program of significantly greater size, scope, and complexity; has significant audit responsibilities; performs a wider variety of financial tasks involving greater exercise of discretion; and has an employee training and monitoring component. The DOC position performs financial services of greater accountability and variety for a program of significantly greater size, scope, and complexity. The DH&SS position appears to have a substantive role in the state purchasing process, including the bidding process, which is of greater scope, variety, and complexity than the processes for which appellant's position is responsible. Each of these factors

contributes to making these representative positions significantly stronger from a classification standpoint than appellant's.

The record shows that appellant's position spends the majority of time performing duties of a fiscal nature which do not involve accounting, bookkeeping, or auditing; and which do not require substantial subject matter knowledge or the exercise of discretion in interpreting program policies. Such duties are typical of Financial Clerk positions and it is concluded, as a result, that appellant's position is more appropriately classified as a Financial Clerk.

ORDER

The action of respondents is affirmed and this appeal is dismissed.

Dated: June 3 [1999], 1998

LRM:980064Adec1

STATE PERSONNEL COMMISSION


LAURIE R. McCALLUM, Chairperson


DONALD R. MURPHY, Commissioner


JUDY M. ROGERS, Commissioner

Parties:

Lue E. Willis
3214 Northwestern Avenue
Apartment #2
Racine WI 53404

Joe Leann
Secretary, DHFS
P.O. Box 7850
Madison, WI 53707-7850

Peter Fox
Secretary, DER
P.O. Box 7855
Madison, WI 53707-7855

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 (except an order arising from an arbitration conducted pursuant to §230.44(4)(bm), Wis. Stats.) 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.)

2/3/95