



functions of the accounts receivable system (30%); overseeing the collection activity on defaulted loans performed by the Higher Educational Aids Board and by private agencies as the campus agents (20%); and overseeing the billing program for international students(5%).

4. The class description for an Account specialist 3 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 reconciliations involving a large number of subsidiary ledgers and sub-accounts, 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 employee 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.

5. The class description for an Accountant 3 is as follows:

This is professional accounting work at the full operating level. Employees 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 employee 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, employees at this level typically analyze, interpret, and evaluate the financial operating status of the agency or programs and 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.

6. A review of the applicable classification specifications and of the duties and responsibilities of positions other than appellant's indicates that positions classified as Accountant 3 generally involve the performance of a full range of complex accounting duties while those classified as Account Specialist 3 generally involve the performance of accounting duties of a more limited or specialized nature.

7. Appellant's position primarily involves the performance of accounting duties associated with accounts receivable systems. Accounts receivable systems do not involve a full range of complex accounting functions but instead involve accounting functions of a limited or specialized nature.

8. Appellant's position is more accurately described by class specifications for an Account Specialist 3 than class specifications for an Accountant 3 and is more appropriately classified as an Account Specialist 3.

#### CONCLUSIONS OF LAW

1. This matter is appropriately before the Commission pursuant to s.230.44(1)(b), 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-Supervisor to Account 3-Supervisor 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 proper classification of a position involves a weighing of the class specifications and the actual work performed to determine which classification best fits the position. In appeals of reclassification denials, it is frequently the case that the duties and responsibilities of the subject position overlap in

some respects both of the class specifications in question. The position is not entitled to reclassification because some aspects of the work involved fall within the higher class, Kailin v. Weaver and Wettengel, 73-124-PD (11/28/75), particularly if those aspects constitute less than a majority of the total duties and responsibilities of the position.

The class description for an Accountant 3 states that positions in this classification involve professional accounting work at the full operating level. The class description then goes on to list three capacities in which employees in this class typically function. The appellant acknowledges that the only one arguable applicable to his position is 2) as the accountant responsible for a relatively complex segment of a large accounting operation. It should be noted that the terms "full operating level", "relatively complex segment", and "large accounting operation" are not defined in the class description. Although the administrative code mandates that class specifications be the basis for assigning positions to a particular classification, other factors including review of comparable positions are often used to aid in their interpretation. A review of state civil service positions classified as Accountant 3 which were included as part of the record in this appeal indicates that these positions generally involve the performance of a full range of complex accounting duties and are not generally limited to the performance of accounting duties of a specialized nature or specific area of accounting. The Accountant 3 position discussed most extensively at the hearing of this appeal was that of Cheral Sadler who is the Chief Accountant at UW-Whitewater. Ms. Sadler's position description clearly indicates that her position is responsible for the development, maintenance, and operation of the University's general ledger and auxiliary accounting systems and subsystems. Appellant's position description clearly indicates that his position is primarily responsible for managing the

financial segment of the campus NDSL program (an accounts receivable system) and for managing the accounts receivable computer systems for the campus student fee program. It is reasonable to conclude from a comparison of these two position descriptions that Ms. Sadler's Accountant 3 position involves the performance of a full range of accounting duties, i.e., the responsibility for a variety of accounting systems, whereas appellant's position is limited to accounting duties of a specialized nature, i.e., the management of two accounts receivable systems and, therefore, does not satisfy the primary criteria for classification as an Accountant 3.

The question then becomes one of determining whether the duties and responsibilities of appellant's position fit better within the class specifications of an Account Specialist 3. A review of the appropriate class description and of state civil service positions classified as Account Specialist 3 indicates that an Account Specialist 3 generally performs, on an independent basis, accounting work of a specialized nature or limited to a specific area of accounting. As discussed above, appellant's duties are limited primarily to work in the accounts receivable area, i.e., a specific area of accounting. Appellant's position is, therefore, more appropriately classified as an Account Specialist 3.

The classification of a position is not dependent upon the job performance of the employe occupying the position. Although it was emphasized by appellant's supervisor and others that appellant had done an outstanding job in the position, a reclassification is not the appropriate mechanism to utilize to recognize exceptional job performance.

Section Pers. 3.02(4)(a), Wis. Adm. Code, specifies that a reclassification be based upon a logical and gradual change to the duties and responsibilities of a position. A review of the 1978 reclassification of appellant's position indicates that many of the changed duties and responsibilities relied upon by appellant to support the request for reclassification which forms the basis of this appeal were

also used to justify the 1978 reclassification. The essence of the rationale used to support the 1978 reclassification was that the appellant had increased and would be able to increase the efficiency and capability of elements of the accounts receivable system through computerization to such an extent that his position had been able to and would be able to assume increased duties and responsibilities in the accounts receivable area. The essence of the rationale for the 1980 reclassification request is that appellant has assumed additional responsibilities in the accounts receivable area as a result of the effects of computerization. This was contemplated at the time of the 1978 reclassification and can not be used again to justify yet another reclassification.

In addition, although changes have occurred in the position since the 1978 reclassification, these changes do not automatically require a conclusion that the position is underclassified. There must be a showing that the changes are substantial enough to take the position beyond the parameters of the position standards for the current classification and within the parameters of the position standard for the requested classification. As discussed above, such a showing was not made.

During the course of the hearing and in his brief, appellant expressed the belief that the procedure followed by respondent in reviewing the reclassification request should be an issue considered by the Commission in this appeal. Due to the fact that the Commission's hearing on the appeal is a de novo proceeding and the facts considered are not limited to the findings made by respondent in its review of the request, consideration of the procedure followed by respondent in making its findings would serve no useful purpose and would have no probative value in relation to the issue in this appeal.

ORDER

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

Dated: November 11, 1982

STATE PERSONNEL COMMISSION

  
DONALD R. MURPHY, Chairperson

  
LAURIE R. McCALLUM, Commissioner

  
JAMES W. PHILLIPS, Commissioner

LRM:ers

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