

STATE OF WISCONSIN

PERSONNEL COMMISSION

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 DEBRA BENISH, PAULINE VOLDEN, \*  
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                   Appellants, \*  
 \*  
 v. \*  
 \*  
 Secretary, DEPARTMENT OF \*  
 INDUSTRY, LABOR AND HUMAN \*  
 RELATIONS and Administrator, \*  
 DIVISION OF PERSONNEL, \*  
 \*  
                   Respondents. \*  
 \*  
 Case No. 82-184-PC \*  
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DECISION  
 AND  
 ORDER

This matter involves the appeal from the denial of requests to reclassify the appellants' positions. The parties agreed to the following issue for hearing:

Whether the respondents' decision to deny reclassification of appellants' positions from Account Specialist 1 (PR01-09 to Account Specialist 2 (PR01-10) was correct.

After an administrative hearing was held, the parties filed briefs.

FINDINGS OF FACT

1. The appellants are employed in the Financial Services Section of the Bureau of Program Support Activities in the Division of Employment and Training Services (DETS), Department of Industry, Labor and Human Relations. The appellants' functions involve the monitoring and controlling of certain portions of the various Comprehensive Employment Training Act (CETA) grants.

2. There are two funding sources for programs overseen by DETS. Between \$15 and \$20 million constitutes direct Department of Labor funding. DETS works with the Governor's Employment and Training Office (GETO) and

the State Vocational Board in handling a substantially smaller amount of funding referred to as "6% funds." In addition, DETS is responsible for the fiscal management of some of GETO's own funds.

3. The appellants' direct supervisor is Mr. Lee Schiesser.

4. The duties performed by the two appellants are very similar but not identical. A copy of both position descriptions are attached hereto and incorporated by reference as if fully set forth as a part of this finding.

5. Of the various responsibilities listed on the appellants' position descriptions, three were discussed at some length during the hearing.

a. Pre-auditing (Task A2). The Department of Administration has delegated responsibility to DILHR (Central Finance) for conducting its own preauditing. Central Finance, in turn, delegated the responsibility for preauditing CETA grants to DETS. Preauditing is the checking for accuracy, timeliness and allowability of costs prior to actual payment of funds to grantees, and includes checking for the completeness of documents submitted and their conformity with CETA regulations and standards as well as confirmation that the costs are within any set budget limitations. The appellants review the preaudit work done by subordinate fiscal clerks. In turn, Mr. Schiesser signs off on the preauditing but does not conduct a substantive review.

b. Monitoring (Part of Goal B). The appellants engage in monitoring fund grantees' financial management systems to insure compliance with federal and state regulations. The appellants are responsible for explaining to the grantees what the requirements are, reviewing the grantees' existing system to determine whether it meets those

requirements and developing corrective action plans to remedy any deficiencies. The plans are subject to review and approval by the District Director of DETS. Specialists are also available to the appellants to provide assistance in responding to deficiencies. Failure of the appellants to recognize a problem in a grantee's financial management system could cause the state to incur liability and the appellants' performance in this area is not reviewed. Monitoring is conducted by a team rather than by one individual. The "most difficult" monitoring problem encountered by Ms. Benish was to reconcile the grantees' ledger with DETS' own records where the grantee's books failed to differentiate between entries for approximately twelve funding sources. Both of the appellants as well as an auditor for DETS were all involved in the reconciliation. This example problem does not establish significant complexity in the monitoring function as performed by the appellants.

c. Technical Assistance (Task A1 and part of Goal B). The appellants provide "technical assistance" to other DETS employees in the area of program management, specifically as to "performance contracting" which is the method by which a grantee is paid based upon results of the program rather than merely making a program available. For example, a job training grantee might be paid 30% of the full performance amount upon enrolling someone in the training program and the remaining 70% upon actual placement of the individual. If the placement does not last at least 30 days, the grantee is not entitled to the full 70% amount. Performance contracting replaced a system which required payments to grantees irrespective of results. The appellants were involved in developing the system to place the performing contract process in place and also are involved in the day to day management of the program. Mr. Schiesser is also on the "team"

that determines how performance contracting is to be applied to the grantees. Both Mr. Schiesser and another person are available to respond to particular problems in the technical assistance area. The appellants' involvement is apparently due to their familiarity with the financial management systems utilized by the various grantees.

6. The class descriptions for the Account Specialist 1 and 2 levels provide the following definition.

Account Specialist 1

This is accounting and record keeping work requiring the application of established accounting procedures and bookkeeping principles. Employees in this classification may function in either of the following capacities: 1) in a developmental capacity within a state agency for future progression to higher level positions; 2) in a full operating capacity within an agency involving the active maintenance and administration of a variety of ledgers, accounts, accounts receivable, reports, or comparable business office functions.

Those employees functioning in a developmental capacity are assigned a variety of routine accounting activities in order to gain exposure to the agency and its accounting and general financial management procedures. Those who function at the full operating level may guide subordinates in general fund accounting and report development or cost reporting for a specific segment of a large accounting operation, or may perform the full range of bookkeeping and related business management functions in a restricted accounting operation, such as may be found in a small state institution or agency.

In both instances, employees work within procedures established by accountants or business managers and receive ongoing supervision in the form of report and ledger review and the evidence of account discrepancies.

Account Specialist 2

This is responsible accounting and record keeping work requiring the application of established accounting and bookkeeping principles and procedures. As is similar to the Account Specialist 1, this classification identifies two types of positions: 1) those positions filled at the level for job training and future progression to more responsible positions which are identified at a higher level; 2) those positions that are identified and that function at the full operating objective level.

Those employes functioning in a developmental capacity are assigned a variety of productive assignments intended to acquaint them with the practical application of accounting and bookkeeping theories and principles, and to allow the individual to gain insight into the agency's operational and management policies and procedures.

Those employes functioning at the full operating level may provide all bookkeeping and general business office services for a small, complex administrative unit or program function, or guide a complex record keeping or limited accounting function in a relatively large unit, such as found in a state institution.

Employes at this level typically have considerable contact with professional accountants or business managers for work verification, problem solving or the development of new or modified record keeping procedures. Established policies and procedures determine acceptable performance and overall evaluations are periodically made.

7. The following positions serve as comparables for the purpose of classifying the appellants' positions:

a. The position held by Paula Blankenheim in the Bureau of Budget and Financial Systems, Office of Management and Budget, DILHR is classified as an Account Specialist 2. Ms. Blankenheim's position summary reads:

Maintain a variety of financial data elements which are used in developing budgets and supplemental cost details. Prepare monthly financial expenditure and projection reports for the Secretary and Division Administrators. Conduct special analyses of expenditures according to fund source. Prepare monthly position usage by fund source report. Anticipate data analysis needs, design and maintain records accordingly.

The bulk of Ms. Blankenheim's responsibilities relate to a wide range of funding services including spending 25% of her time in preparing the FOCUS (Financial Obligation Control Unified Statement) report for all expenditures committed in the entire DILHR budget. Ms. Blankenheim's position is significantly more comprehensive in scope than the appellants' positions.

b. The position held by Susan Huss in DETS in 1979 was also classified as an Account Specialist 2. Ms. Huss' position summary reads:

Under the direction of the Accountant 4, the Account Specialist controls all GETO grant accounts; provides training, technical assistance, and back-up support; maintains cash flow; monitors general accounting systems operations for timely processing of all documents; and maintains and controls all project accounts.

Approximately 30% of Ms. Huss' time was spent in the maintenance and control of the financial system for GETO grants. The remainder of her time was spent working on the full range of DETS funding including providing training and preparing forecast summaries. Ms. Huss' AS2 position was also more comprehensive in scope than the appellants' positions.

8. The appellants' positions are better described at the Account Specialist 1 level.

#### CONCLUSIONS OF LAW

1. This matter is appropriately before the Commission pursuant to §230.44(1)(a), Stats. (1981-82).
2. The appellants have the burden of proving that the respondents' decisions denying the reclassification of their positions was incorrect.
3. The appellants have failed to meet that burden of proof.
4. The respondents' decisions denying the reclassification of the appellants' positions from the Account Specialist 1 to Account Specialist 2 level was not incorrect.

#### OPINION

The appellants' duties primarily relate to specific segments or portions of the grants handled by DETS rather than to the full range of those grants. In contrast, respondents showed that the general allocation pattern between the Account Specialist 1 and 2 levels is that the AS1's

handle portions of the unit's accounting operation while the AS2's handle the whole range of accounts in a relatively large unit. According to the testimony adduced at hearing, the appellants' duties fail to meet the standard of a wider scope.

The conclusion in this area is supported by comparing the appellants' positions to other positions within DILHR. The Blankenheim position is closely tied in to DILHR's overall budget process and is also responsible for the FOCUS system. As a consequence, Ms. Blankenheim's responsibilities run to the full range of funding and accounts for DILHR rather than the appellants' focus on one or two titles within CETA.

The Huss position description refers to her duties in 1979. Ms. Huss subsequently was reclassified into the Accountant series based upon an increased level of duties. In comparing her 1979 Position Description with the appellants' positions, it should be noted that Ms. Huss had training responsibilities over the entire range of DETS funding as compared to the appellants where training area is restricted to the specific CETA title or titles within their authority. In addition, Ms. Huss' broader range of responsibilities is reflected in the fact that she prepared the forecast summaries for all of the DETS funding as compared to the appellants' preparation of summaries in just their own areas.

This distinction between the appellants' positions and the comparable position described above justifies upholding the respondents' reclassification decisions even though the appellants were able to show that they performed some of the work examples set out in the AS2 class description. The appellants failed to show that a majority of their duties were performed at the higher level.

There is a problem in respect to the AS-1 position standard in terms of the amount or level of review afforded to the appellants' work. Testimony of various witnesses established that the appellants' supervisor merely signs off on the preauditing work done by the appellants rather than reviewing the work for accuracy. Testimony also suggested that the appellants' work in monitoring grantees' financial systems was done independently and if a mistake was made, it would probably go undetected for a matter of years. As to the appellants' assistance in the area of performance contracting, testimony suggested that appellants' supervisor and others were also available for assistance, but the appellants usually resolved their own problems. There was little or no testimony by the appellants or their supervisor as to the frequency of review regarding the other functions identified in the appellants' position descriptions, however. In the absence of additional testimony, the Commission is not in a position to conclude that the appellants have met their burden of showing that the degree of independence that they exercise is better described by the AS-2 position standard.



ORDER

The respondents' decisions denying the reclassification of appellants' positions from the Account Specialist 1 to Account Specialist 2 level are affirmed and this appeal is dismissed.

Dated: Nov. 23, 1983 STATE PERSONNEL COMMISSION

KMS:jmf

  
LAURIE R. McCALLUM, Commissioner

  
DENNIS P. MCGILLIGAN, Commissioner

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\*Pursuant to the provisions of 1983 Wisconsin Act 27, published on July 1, 1983, the authority previously held by the Administrator, Division of Personnel over classification matters is now held by the Secretary, Department of Employment Relations.