

STATE OF WISCONSIN

PERSONNEL COMMISSION

 FLORA V. SMITH,
 Appellant,
 v.
 President, UNIVERSITY OF
 WISCONSIN SYSTEM (Madison)
 and Secretary, DEPARTMENT OF
 EMPLOYMENT RELATIONS,
 Respondent.
 Case No. 85-0090-PC

DECISION
 AND
 ORDER

After conferring with the hearing examiner in this matter, the Commission adopts the proposed decision and order in its entirety and adds the following language at the end of Finding of Fact #8 to further clarify the basis for the decision:

For example, budgets total approximately \$1.5 million for extramural support awards for the Department of Economics. In comparison, Monya Schulenberg in the Department of Mathematics is responsible for budgets totaling \$2.4 million, Barbara Henn at the Department of Zoology handles \$4.9 million in these monies and Joan Hoffman with the Department of Geology and Geophysics is responsible for a budget of \$6 million.

Dated: November 7, 1985 STATE PERSONNEL COMMISSION

Dennis P. McGilligan
 DENNIS P. MCGILLIGAN, Chairperson

Donald R. Murphy
 DONALD R. MURPHY, Commissioner

Laurie R. McCallum
 LAURIE R. MCCALLUM, Commissioner

DPM:jmf
 ID7/1
 Attachment

UIC

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Parties:

Flora V. Smith
UW-Madison
Dept. of Economics
1180 Observatory Drive
Madison, WI 53706

Katharine C. Lyall, Acting President
UW-Madison
1700 Van Hise Hall
1220 Linden Drive

Howard Fuller
Secretary, DER
P. O. Box 7855
Madison, WI 53707

STATE OF WISCONSIN

PERSONNEL COMMISSION

* * * * *

FLORA SMITH, *

Appellant, *

v. *

President, UNIVERSITY OF *

WISCONSIN-MADISON, and *

Secretary, DEPARTMENT OF *

EMPLOYMENT RELATIONS, *

Respondents. *

Case No. 85-0090-PC *

* * * * *

PROPOSED
DECISION
AND
ORDER

NATURE OF THE CASE

This is an appeal from respondents' decision denying the reclassification of the appellant's position from Account Specialist 1 to 2. At the prehearing conference held on June 24, 1985, before Donald R. Murphy, Commissioner, the parties agreed to the following issue for hearing:

Whether the decision of the respondent denying appellant's request for reclassification from Account Specialist 1 to Account Specialist 2 was correct.

Hearing in the matter was held on August 8, 1985, before Dennis P. McGilligan, Chairperson. The parties did not file written arguments.

FINDINGS OF FACT

1. At all times material herein, the appellant has been employed in the classified civil service by the University of Wisconsin-Madison as an Account Specialist 1 in the Department of Economics in the College of Letters and Science.

2. The duties and responsibilities of appellant Smith's position are basically as set forth in the position description signed by appellant Smith

on February 28, 1983, a copy of which is attached hereto and incorporated by reference as if fully set forth as a part of this finding.

3. The Account Specialist 1 position standard provides, in relevant part, as follows:

Account Specialist 1

SR1-09

Class Description

Definition:

This is accounting and record keeping work requiring the application of established accounting procedures and book-keeping 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.

Examples of Work Performed:

Independently establish project accounts within established guidelines for collecting and recording appraisals, reimbursements, incumbencies, etc., for the purposes of budget control.

Consult with project administrators regarding proper procedures and correct completion of reports covering federal projects.

Guide subordinates in a variety of bookkeeping functions such as vouchering expenditures, auditing vouchers, reconciling disbursements, verifying entries, etc. within a large disbursement function.

Provide a wide range of bookkeeping and general business office services such as receipts and disbursements, voucher control, inmate accounts, budget control and data collection, canteen accounts, etc. for a small state institution.

Develop procedures and participate in the disbursement, collection, recording, and reporting of a variety of student loan and grant programs.

Conduct complex audits of contracts and estimates against a large variety of program policies, such as found in the highway construction estimate process.

Prepare reconciliations between balances reported by the central accounting unit and those shown by department records.

Conduct and reconcile physical inventories.

Perform related work as required.

Training and Experience:

Four years of progressively responsible bookkeeping experience, two of which shall have been of a complex nature; or graduation from a four year business college with a major in accounting, or an equivalent combination of training and experience.

4. The Account Specialist 2 position standard provides, in relevant part, as follows:

Account Specialist 2

SR1-10

Class Description

Definition:

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 employees 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 employees 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.

Examples of Work Performed:

Maintain financial records for a variety of federal projects, normally involving the computation of labor costs, cost projections, fund requisitions, and the development of reports.

Provide all bookkeeping services for a large organizational sub-unit within a major agency, typically involving the maintenance of receipts and disbursements ledger, voucher audit, and budget controls for both state and federal funds.

Provide a wide range of bookkeeping and general business office services such as receipts and disbursements, inmate accounts, budget controls, canteen funds, invoice audit, etc. for a medium state institution.

Develop complex financial reports having prescribed format within the central accounting unit for a large department.

Conduct fiscal year transaction reconciliation against the records of state's central accounting unit.

Pro-rate expenditures against federal guidelines for reimbursement purposes.

Independently develop and administer bookkeeping and reporting procedures in connection with a variety of student loan and related grant programs.

Assist in complex budget preparation by gathering data, organizing figures, and preparing summaries of past expenditures and estimated needs.

Determine allocations of disbursements to proper funds and/or accounts through interpretation of established policy.

Guide subordinates who review, post, and process a variety of financial transactions.

Guide the activities involved with the sale and fiscal control of various revenue stamp programs.

Perform and guide complex activities in receiving and disbursing of funds in the Office of the State Treasurer.

Perform related work as required.

Training and Experience:

Graduation from an accredited university or college with a degree in business administration, economics, or related fields, including a minimum of 15 semester credits in accounting.

NOTE: The following training and experience may be substituted for classification purposes only:

That training and experience required for the Account Specialist 1 plus one additional year of complex bookkeeping or accounting experiences.

5. In a memorandum dated May 3, 1985, the respondent University of Wisconsin-Madison denied appellant's request for reclassification from Account Specialist 1 to Account Specialist 2. On May 31, 1985, appellant filed a timely appeal of this denial with the Commission.

6. The appellant's position does not "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." (emphasis added) Appellant's position also does not "independently" develop and administer bookkeeping and reporting procedures in connection with certain grant programs, rather those responsibilities are handled by one person for all departments in the College of Letters & Science.

7. Appellant has taken on some additional duties during her employment as an Account Specialist I with respondent. These additional duties include payroll and budgeting for grants and retirements. They also include, on a temporary basis, performing certain supervisory duties in Eileen Bolland's absence.

8. From a classification standpoint, the appellant's position is not at a higher level than the following positions, all of which are classified as Account Specialist 1:

- a. Monya Schulenberg presently occupies an Account Specialist 1 position in the Department of Mathematics. This position has responsibility for the preparation, administration, and day-to-day operations of all grants for the Department of Mathematics which is a larger department than Economics. Appellant spends 75% of her work day on the same or similar activities.

- b. Barbara Henn currently occupies a position with this classification at the Department of Zoology. This position administers bookkeeping and reporting for all accounting activities in the Zoology Department. This also includes sizeable grant monies, some graduate school, gift and various other funds. Finally, this position is responsible for the establishment of accounting procedures, preparation and control of operational budgets and interpreting and applying departmental and agency policies in these areas.
- c. Joan Hoffman presently occupies a comparable Account Specialist 1 position in the Department of Geology and Geophysics. According to her position description summary, Hoffman has

"Total responsibility and independently maintains accounts, records and reports for gifts, grant trust funds, summer session and state monies. Keeps ledgers with records on transactions, reconciles ledgers with budget control sheets. Full responsibility for supplying information to principal investigators and budget committee on fund balances. Prepares monthly reports. Prepare and process payrolls. Recognizes and solves any non-routine or problem situation of a financial nature."

The size and complexity of the accounting program as well as the amount and level of research grant activity in other departments with Account Specialist 1 positions noted above equals or exceeds that of the Department of Economics.

9. From a classification standpoint, the appellant's position is at a lower level than the following positions which are classified as an Account Specialist 2:

- a. Raymond Lux holds an Account Specialist 2 position in the School of Music. This position is responsible for managing all fiscal activities within the School, including coordination of all payroll functions, responsibility for all funds received and dispersed and responsibility for a large capital equipment budget. This includes establishing and maintaining accounting and reporting systems for all funds with the school; coordinating payroll functions for over 200 faculty, academic staff, teaching assistants, project assistants and classified staff and responsibility for approximately two million in capital equipment with the school.
- b. Joanne McDonald is an Account Specialist 2 with the UW-Madison, Bursar's Office. She is responsible for the collection and distribution of fee income for the UW-Madison student population, amounts handled annually exceed 27 million

dollars. She is also responsible for reconciling cash receipts, distributing total receipts in appropriate University accounting funds, monitoring the authorization, billing, and collection of third party deferment of fees, coordinating and processing of payroll fee deductions for student employes; responsibility for fee refund when students withdraw from the University along with making adjustments in fee amounts when appropriate.

- c. Vern H. Gumz is an Account Specialist 2 in the Office of Financial Services, Student Services Center, UW-Stevens Point. He is a lead worker for personnel "in NDSL administration and batching," as well as responsible for gift/grant administration. He also assists the Chief Accountant in reconciling local records with Central Administration and in the maintenance of general ledger records for the campus.
- d. Philena Olson also has lead worker responsibilities as an Account Specialist 2 in the Business Services section of the School of Veterinary Medicine. In this capacity Olson directs fiscal staff (3+) in providing complex accounting services on all funds for the School including four academic departments. She also develops and directs clerical staff in maintaining a bookkeeping system, and accounts records for the Veterinary Medical Teaching Hospital. Finally, she provides accounting assistance to School faculty for extramural funds.

10. The duties and responsibilities of appellant's position are more accurately described by the class specifications for an Account Specialist 1 and appellant's position is more appropriately classified as an Account Specialist 1.

CONCLUSIONS OF LAW

1. This matter is appropriately before the Commission pursuant to §230.44(1)(b), Stats.
2. The appellant has the burden of proof of establishing that the respondents' decision denying reclassification of her position was incorrect.
3. The appellant has not sustained her burden.
4. The respondents' decision to deny the request for reclassification of the appellant's position was not incorrect.

OPINION

Reclassification is based upon significant logical and gradual job changes, classification specifications and position allocation patterns. As has previously been stated by the Commission, proper classification of a position involves the weighing of these factors to determine the best classification for a given position. Positions are not entitled to reclassification because some aspect of the work falls within the higher classification. Reclassification requires that a majority of the position's duties be at the level of the designated classification.

In the present case, appellant argues there were pertinent changes in her job duties which would justify reclassification to the Account Specialist 2 level. The record, however, does not support such a contention. To the contrary the record indicates that appellant took on some additional duties while employed as an Account Specialist 1 with respondent. However, these new duties (payroll and budgeting for grants) are either found at the Account Specialist 1 level or are performed on a temporary basis (supervisory duties in Eileen Bolland's absence). As a general proposition, positions are not reclassified on the basis of temporary job changes. Fredisdorf et al. v. DP, 80-300-PC, (3/19/82).

According to the class specifications, an Account Specialist 1 "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." (emphasis added) On the other hand, an Account Specialist 2 "may provide all bookkeeping and general business office services for a small, complex administrative unit or program, or guide a complex record keeping or limited accounting function in a relatively large unit, such as found in a state institution." (emphasis added) In contrast to

an Account Specialist 1, positions at the 2 level have "responsible" accounting and record keeping work duties.

Applying the above classification factors to the instant dispute leads to the conclusion that appellant's continued classification at the Account Specialist 1 level is warranted. In this regard the respondent offered evidence, unrebutted by appellant, that two key factors led it to conclude that appellant was more appropriately classified at the 1 level: one, the relatively small size of the Economics Department (and the resulting lack of complexity in her job) and two, the fact that grant proposals prepared by appellant are reviewed closely by another person in L&S administration for errors.

This conclusion is consistent with allocation patterns in the Account Specialist series. Employees like Monya Schulenberg, Barbara Henn and Joan Hoffman who perform similar or comparable duties as appellant at the departmental level are classified at the Account Specialist 1 level. On the other hand, employees like Raymond Lux and Philena Olson who are "responsible" for more complex accounting functions for larger units (Schools) or who have campus-wide accounting responsibilities (Joanne McDonald and Vern H. Gumz) are classified at the Account Specialist 2 level.

As noted previously, the Commission must weigh the factors of "significant logical and gradual job changes, classification specifications and position allocation patterns" in order to determine the best classification for appellant's position. Based on same, and all of the above, the Commission finds that appellant's position is more appropriately classified at the Account Specialist 1 level. Therefore, the answer to the issue as stipulated to by the parties is YES, the decision of the respondent denying appellant's

request for reclassification from Account Specialist 1 to Account Specialist
2 was correct.

ORDER

The respondents' classification decision is affirmed and the appellant's
appeal is dismissed.

Dated: _____, 1985

STATE PERSONNEL COMMISSION

DENNIS P. MCGILLIGAN, Chairperson

DONALD R. MURPHY, Commissioner

LAURIE R. McCALLUM, Commissioner

vic
VIC01/2
(Attachment)

Parties

Flora V. Smith
UW-Madison
Dept. of Economics
1180 Observatory Drive
Madison, WI 53706

Howard Fuller
Secretary, DER
P. O. Box 7855
Madison, WI 53707

Katharine Lyall
Acting President,
UW-Madison
1700 Van Hise Hall
1220 Linden Drive
Madison, WI 53706

A4

POSITION DESCRIPTION

DER-PERS-10 (Rev. 1-78)
State of Wisconsin
Department of Employment Relations
DIVISION OF PERSONNEL

1. Position No.	2. Cert/Reclass Request No.	3. Agency No.
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NAME OF EMPLOYEE Flora V. Smith	5. DEPARTMENT, UNIT, WORK ADDRESS College of Letters & Science Department of Economics 7114 Social Science Bldg 1180 Observatory Drive
CLASSIFICATION TITLE OF POSITION Account Specialist I	8. NAME AND CLASS OF FORMER INCUMBENT NONE
CLASS TITLE OPTION (To be Filled Out By Personnel Office)	10. NAME AND CLASS OF EMPLOYEES PERFORMING SIMILAR DUTIES NONE
AGENCY WORKING TITLE OF POSITION Account Specialist I	12. FROM APPROXIMATELY WHAT DATE HAS THE EMPLOYEE PERFORMED THE WORK DESCRIBED BELOW?
NAME AND CLASS OF FIRST-LINE SUPERVISOR Eileen Bolland AA3	

DOES THIS POSITION SUPERVISE SUBORDINATE EMPLOYEES IN PERMANENT POSITIONS? Yes No IF YES, COMPLETE AND ATTACH A SUPERVISORY POSITION ANALYSIS FORM (DER-PERS-84)

POSITION SUMMARY - PLEASE DESCRIBE BELOW THE MAJOR GOALS OF THIS POSITION:
In the past four years has independently prepared grant budgets and provided complete accounting detail to the Department of Economics and Social Systems Research Institute along with disbursements of funds or any receipts. Close contact with faculty and SSRI-chairperson throughout the year. Supervision in the absence of Dept. Administrator. Works independently under general supervision of Dept Administrator

DESCRIBE THE GOALS AND WORKER ACTIVITIES OF THIS POSITION (Please see sample format and instructions on back of last page)

- GOALS: Describe the major achievements, outputs, or results List them in descending order of importance.
- WORKER ACTIVITIES: Under each goal, list the worker activities performed to meet that goal.
- TIME %: Include for goals and major worker activities.

RECEIVED
AUG 05 1985
Personnel
Commission

TIME %	GOALS AND WORKER ACTIVITIES
	A. <u>Responsibilities related to grant, gifts and trust funds</u>
8%	A1. Independently responsible for the preparation of budgets for the department's grant proposals to federal and non-federal agencies. This includes project estimated increases over the years (if more than one year grant) to arrive at a more accurate dollar amount for the grant period.
7%	A2. Responsible for submission procedures and follow-up with federal agencies and other granting institutions. Faculty members provide an outline of salary time to be payrolled on grants; also provide number of project and/or research assistant positions, student-

SUPERVISORY SECTION - TO BE COMPLETED BY THE FIRST LINE SUPERVISOR OF THIS POSITION (See Instructions on Back of last page)

- The supervision, direction, and review given to the work of this position is [] close [] limited [x] general.
- The statements and time estimates above and on attachments accurately describe the work assigned to the position. (Please initial and date attachments)

Signature of first-line supervisor _____ Date _____

EMPLOYEE SECTION - TO BE COMPLETED BY THE INCUMBENT OF THIS POSITION

I have read and understand that the statements and time estimates above and on attachments are a description of the functions assigned my position. Please initial and date attachments.

Signature of employee *Flora V. Smith* _____ Date *7-27-83*

Signature of Personnel Manager _____ Date _____

hourly hours and number of domestic or foreign trips requested. From that information, I formulate the budget for personnel, appropriate fringe benefits, tuition remission and travel. I also project the estimated increase over the life of the grant. Travel is based on current round-trip airfares with estimated possible increases in fares and also the per diem costs (ground travel, lodging, meals, registration fees, tolls and number of days expected to be away for each trip). Other supplies and expenses are added and indirect costs based on the total direct cost are calculated.

Budgets, once prepared, are frequently changed on a last minute basis. I prepare a breakdown for fringe benefits, pending support form, cover page, transmittal and cost sharing form. The transmittal form and cover page must be signed by project director and chairman. The necessary number of copies are offset and taken to the College of Letters and Science for review and signature and further processing through the chancellor's office and often hand delivered to Research Administration for final approval, signing and mailing. Have up to date file for all grants submitted.

- 5% A3. Develop and maintain on a daily basis accounting sheets and correspondence files for grants in order to provide accurate and timely grant control.
- 12% A4. Prepare all requisitions and travel records and other activities within the funds categories.
- 4% A5. Reconcile ledger control sheets against the accounting sheets for an up to date balance in the grant or each category as needed by the project director.
- 8% A6. Prepare monthly financial statements to reflect a true balance. Also monitor grant termination dates in order to finalize outstanding requisitions and provide Research Administration information for accurate final financial report.
- 5% A7. Considerable intercommunication with other departments, vendors and agencies is often necessary to reconcile discrepancies between my accounting sheets and budget control printouts on supplies, expenses and travel expense reports.
- 5% A8. I also initiate contact with National Bureau of Economic Research, federal agencies and faculty on leave if more information is needed to process sub-contracts, expense reports, or to order books, and supplies or information. I must also seek answers to questions on current balances on grant and gift funds and specific limitations on spending of trust funds.

3% A9. Contact research administration on status of proposals; contact budget office for yearly cash flow summary sheets from which I prepare breakdown of salaries, supplies, tolls and other expenses by category and funds for use by Department Administrator and other personnel.

8% A10. Disburse as needed the gifts and trust funds. Keep current file of information on balances and contributions of each. Also initiate correspondence, reports for seminars or travel, authorization form for awards and supplies or other expenses related to gift and trust funds. (We have approximately twenty gift and trust funds).

B. Responsibilities for supervision and Administration

15% B1. Work with Administrator as need arises especially on an emergency basis (which requires initiative and ability to work well under pressure and handle several matters at one time). Collect data such as information about faculty needed for promotion, budget information needed for meetings, research data requested from faculty, courses taught by what professors and what per cent paid on 101 money to establish credits earned. Maintain financial records in the accounting office where receipts and disbursement of funds are handled. Responsible for monthly audit of department supplies and expense (101) account. Audit and reconcile budget-control statements; prepare requisitions, work orders, travel requests and travel expense reports. Alert Dept. Administrator on a monthly basis as to the supply and expense balance.

9% B2. Supervise in the absence of the Department Administrator during vacation, sick leave, and when need arises throughout the year. Maintain effective working relationships with fellow employees and all contact people. Provide immediate assistance as needed to faculty, staff, and students.

2% B3. Prepare all deposits of monies for Department and SSRI at bursar's office. Maintain records.

1% B4. Assist in preparation of applications for annual Graduate School Research Committee awards. Review completed applications and make recommendations as necessary for changes in calculations. Deliver the completed applications to Graduate School to meet deadlines.

C. Responsibilities related to payroll and department

10% 2% C1. Provide on-going back up knowledge and aid in preparation of payroll activities. This requires considerable knowledge in payroll and benefits-related matter.

- C2. Acquaint payroll person with the salary and fringe-benefit funds available in grants and the ending date of the grant. Review, check, and record the personnel action forms submitted for payrolling along with student hourly time sheets for personnel paid through grant funds. Alert payroll person and project investigator when a person terminates as to the availability of funds remaining for salaries and fringe benefits. 3%
- C3. Act as back-up person in preparation of faculty, civil service and student payrolls. Prepare payrolls in the event that the Payroll and Benefits Assistant is absent. For this, I must be familiar with processing payrolls. 5%

D. Responsibilities for general clerical services

- D1. Perform related work as required, such as telephone service and billing, ordering of films, work orders, maintenance calls, ~~machine-repairs~~, deposits, running of ditto and thermofax machine, collating and other duties where work load is heavy at times. 10% 3%
- D2. Make a monthly detailed analysis of telephone toll charges. Working from a list of approximately 87 telephone numbers, users are identified and a listing of calls charged to each line is forwarded for identification and allocation of pay-backs from grant funds, or rationale for charges to be paid by department funds. Notify department administrator of any discrepancies or problems. A yearly check is also made of each rental charge using the same system and follow-up as above. 5%
- D3. Compile and submit requests for instructional computer time, first to chair and then to College. Also arrange for special funding for students doing independent study and writing theses. 2%

Position requires some degree of confidentiality and some knowledge of all or some of the following: appointments, University titles and payroll, ~~insurance~~, civil service classifications, federal grant applications, grant policies procedures, grant reporting forms, budget preparation, accounting procedures, and purchasing.