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 DEAN ANDERSON,
 Appellant,
 v.
 Secretary, DEPARTMENT OF
 EMPLOYMENT RELATIONS,
 Respondent.
 Case No. 86-0173-PC
 * * * * *

DECISION
 AND
 ORDER

NATURE OF THE CASE

This is an appeal of a decision by respondent to deny appellant's request for the reclassification of his position from Fiscal Supervisor 1 (FS1) (PR1-15) to Fiscal Supervisor 2 (FS2) (PR1-16). A hearing was held on March 3, 1987, before Laurie R. McCallum, Commissioner.

FINDINGS OF FACT

1. At all times relevant to this matter, appellant has been employed in a position classified as a Fiscal Supervisor 1 (FS1) for the University of Wisconsin-Madison Physical Plant.

2. In April, 1986, the UW-Madison Classified Personnel Office forwarded to respondent a request for the reclassification of appellant's position to FS2. Such request was denied by respondent in a memo dated September 4, 1986. Appellant filed a timely appeal of such denial with the Commission.

3. Appellant's position serves as the Director of the Physical Plant's Accounting Office. The duties and responsibilities of appellant's position include:

- 40% A. Supervision and maintenance of Physical Plant's accounting records including the analysis of such records for planning purposes and for compliance with budgets and internal policies and procedures.
- 30% B. Development, installation, and maintenance of accounting systems and procedures for three program revenue operations. The Shops operation, for example, has a separate internal accounting system with a customer chargeback/billing component. This system feeds into the UW-Madison central accounting system at the end of the process.
- 10% C. Assembly, after consultation with unit managers, of the Physical Plant budget and submission to Physical Plant Director for final approval. The Physical Plant's annual budget exceeds \$45 million in GPR funds and \$17 million in PRO funds and includes four separate appropriations.
- 5% D. Management of purchasing functions delegated to Physical Plant.
- 5% E. Management of Physical Plant Stores operation, including establishing policies, objectives, and procedures for a \$1 million inventory control and charging system that interfaces with the Shops' work order system.
- 5% F. Financial management of Physical Plant, including coordinating the Physical Plant's response to external audits and surveying problems in financial operating systems and recommending changes to unit managers.
- 5% G. Serve as first-line supervisor for Accounting Office, Purchasing Office, and Stores personnel. This includes eight full-time equivalent positions with the following classifications: 1 Administrative Assistant 3-Supervisor (PR1-11); 1 Account Specialist 1 (PR1-09); 1 Fiscal Clerk 2; 2 Fiscal Clerks 1; 1 Purchasing Agent 1 (PR1-12); 1 Purchasing Assistant; 1 Program Assistant 1.

4. The position standard for the FS1 classification states, in pertinent part:

Class Description

Definition:

This is supervisory and advanced professional accounting work as the head of a major accounting or fiscal function in a large state agency. Positions responsible for supervising a group of professional and/or non-professional subordinates engaged in providing all fiscal and related services for a large department having a relatively stable

fiscal program, or for the major divisions within the largest of state agencies, are typical of this level. Major responsibilities of the work in this class generally include the establishment of appropriate accounting procedures, interpreting and applying agency accounting policy, and preparation and control of major operational budgets. Employees receive general direction and guidance through consultation with supervisors and periodic audits of accounts and records.

5. The position standard for the FS2 classification states, in pertinent part:

Class Description

Definition:

This is supervisory and highly advanced professional accounting work. Positions typical of this level are as follows: 1) the chief accountant for a large department having a wide variety of complex programs requiring recurring adaptations and the full range of accounting services 2) as the controller for the largest state university campuses 3) as the supervisor of the state's largest and most complex accounting specialities, such as systems research and design. The work involves the design, installation and maintenance of large scale accounting systems and plays a key role in the development and evaluation of accounting policy. The work is performed under administrative direction and employees are expected to exercise considerable professional judgment in the process of fiscal administration. Supervision is received through audits, evaluation of statements and reports, and a review of the effectiveness of the results achieved.

6. The following positions were offered at the hearing for comparison purposes:

- a. FS1--Mark Buechner--State Laboratory of Hygiene. This position is responsible for managing all fiscal aspects of the Laboratory including:
 - 15% i. Supervising the accounting, accounts receivable, cash handling, and information functions and staff, including and Accountant 1 (PR1-11), Accounts Specialist 1 (PR1-09), Fiscal Clerk 2, and Typist. This operation feeds into the UW-Madison's central accounting system.
 - 10% ii. Developing internal accounting systems. The Laboratory charges external customers fees for its services and has a separate internal accounting system with a customer billing function.

- 35% iii. Supervising and maintaining the Laboratory's accounting records including the analysis of such records for planning purposes; for compliance with budgets, policies and procedures, contracts, and state and federal regulations; for the development of strategies and solutions to fiscal problems and for the development of fiscal policies.
- 5% iv. Assisting in the development of the Laboratory's budget. The Laboratory's annual budget is \$15-\$20 million of program revenue from fees charged external customers, from grants, and from cooperative agreements with other state agencies.
- 35% v. Representing the Laboratory in all fiscal matters involving other state and federal agencies, including participating in contract negotiations, preparing responses to budget and audit inquiries, and appearing before the Legislature's Joint Finance Committee to defend the Laboratory's budget proposal.

- b. FS2--Mark McGaughey--Chief, Fiscal Operations and Management Section, Division of Community Services, Department of Health and Social Services.

The position is responsible for planning, development and implementation of financial and procurement policy and procedures for the Division of Community Services and managing the Division's \$1.1 billion annual operating budget. Functions include long term financial planning, development of policy and procedures, implementation of biennial operating budgets, responses to federal agencies and legislative audits, justification of claims for Federal funds, development of alternative funding options for management, monitoring of the sixty appropriations funding the Division, projections of expenditures and revenues, and accounting coordination of the Division's funds. This position oversees the purchasing, contracting, accounting and invoicing operations of the section. This position supervises a Fiscal Supervisor 1 (PR1-15) who is responsible for the day to day direction of the fiscal unit including the direct supervision of a staff of sixteen professionals, paraprofessionals, and clericals. There are daily contacts with the Department of Administration, Legislative Fiscal Bureau, Legislative Audit Bureau, the Division of Management Services, Federal Regional offices, private audit firms and the offices and bureaus within the Division.

- c. FS2--Sally Acuff--Chief, Federal Project Reporting Section, Division of Management Services, Department of Health and Social Services. This position is responsible for monitoring expenditures of 164 budgeted state and federal project funds representing 42 separate appropriations with budgets totalling over \$1 billion; preparing fiscal reports and analyses, including developing, explaining, and coordinating the installation of reporting systems and formats and responding to audit inquiries; representing the section in contacts with other governmental and non-governmental entities; and supervising section staff.

- d. FS2--Richard Beal--Chief Accountant, Wisconsin Unemployment Trust Fund, Department of Industry, Labor, and Human Relations.

Responsibilities include development, implementation, and maintenance of policies, procedures, automated and manual accounting systems, and financial reporting formats for an operation which functions totally outside the state central accounting system, and whose annual revenue and expenditure volume is approximately \$775 million. This position is responsible for insuring that this operation is conducted in compliance with contract, state and federal requirements, including monitoring and reviewing a bank service contract with First Wisconsin National Bank of Milwaukee, insuring that provisions of the federal Title IX Reed Act are followed in directing the maintenance of escrow accounts, surety bonds, and securities to assure that the reimbursement financing provisions of the Unemployment Compensation law are satisfied. This position supervises 15 staff positions including positions classified at the Accountant 4 (PR1-14), Accountant 3 (PR1-13), and Accounts Specialist 3 (PR1-12) levels.

- e. FS2--Linda Wald--Chief Accountant, Department of Administration. This position has the following duties and responsibilities:

- i. Participate in the development, installation, and maintenance of financial management systems.
- ii. Participate in management decisions regarding fiscal management, fiscal management policies, and general agency program operations.
- iii. Participate in development of agency's operating budgets, program evaluations and reviews, and assessment of fiscal impact of current and proposed programs.
- iv. Supervise accounting staff including three Accountant 3's (PR1-13), 1 Accountant 1 (PR1-11), 3 Account Specialist 1 positions (PR1-09), 1 Fiscal Clerk 2, 1 Administrative Assistant 5.
- v. Design, implement, and monitor accounting operations and procedures including supervising and managing the department's Financial Information System, general services billing, accounts payable, pre-audit, and accounts receivable operations; supervising and managing the activities relating to the preparation of monthly financial reports and preparation of reports for the Building Trust Fund, Capital Improvement Fund, and Bond Security and Redemption Fund; supervising and managing accounting activities for supplemental appropriations and for boards and commissions attached for administrative purposes; and coordinating the review of federal programs' cash balance.

vi. Regularly assess the financial status of the department's program revenue operations, appropriation balances, and accounts receivable.

vii. Serve as liaison with federal and state auditors.

7. The duties and responsibilities of appellant's position are better described by the language of the FS1 position standard than that of the FS2 position standard and are more nearly comparable to the duties and responsibilities of the Buechner position than to those of the FS2 positions offered for comparison purposes.

8. Appellant's position is more appropriately classified at the FS1 level.

CONCLUSIONS OF LAW

1. This matter is appropriately before the Personnel Commission pursuant to §230.44(1)(b), Stats.

2. The appellant has the burden to show that respondent's denial of the subject reclassification request was incorrect.

3. The appellant has not sustained this burden.

4. Respondent's decision denying appellant's request for the reclassification of his position from FS1 to FS2 was correct and appellant is more appropriately classified at the FS1 level.

DECISION

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.

The duties and responsibilities of appellant's position are well described by the language of the FS1 position standard. Appellant's position functions as the head of a major accounting or fiscal function in a large state agency and is responsible for supervising a staff engaged in providing all fiscal and related services for a major division within the largest of state agencies. The University of Wisconsin certainly qualifies

as one of the largest of state agencies and the UW-Madison's Physical Plant as a major division within such agency.

The duties and responsibilities of appellant's position do not appear to be well described by the language of the FS2 position standard. The FS2 position standard describes three positions considered "typical" for the FS2 classification. Appellant's position clearly does not function in any of these three capacities, i.e. appellant's position does not serve as the chief accountant for a large department, does not serve as the controller for the largest state university campuses, and does not supervise the state's largest and most complex accounting specialties, such as systems research and design. However, the language of the FS2 position standard clearly implies that the listing of these three typical positions is not intended to be exhaustive. In view of this and of the fact that the remaining language of the FS2 position standard is too general to be of much assistance in resolving the issue before the Commission, a comparison of the duties and responsibilities of appellant's position with those of the FS2 positions offered in the hearing record for comparison purposes will be undertaken.

The McGaughey position manages a \$1.1 billion operating budget composed of 60 appropriations and supervises a staff of 17, including a Fiscal Supervisor 1. The 60 appropriations represent many diverse funding sources, each governed by difference federal and state requirements. This position has daily contacts with the Department of Administration, the Legislative Fiscal Bureau, the Legislative Audit Bureau, the Division of Management Services, federal regional offices, and private audit firms. This position directs purchasing and contracting functions as well as a full range of accounting functions, including accounts payable.

The Acuff position is responsible for monitoring expenditures of 164 budgeted state and federal project funds representing 42 separate appropriations with budgets totalling over \$1 billion.

The Beal position is responsible for an accounting and reporting operation which functions totally outside the state central accounting system and whose annual revenue and expenditure volume is approximately \$775 million. This position is responsible for insuring that this operation is conducted in compliance with contract, state and federal requirement, including monitoring and reviewing a bank service contract with First Wisconsin National Bank of Milwaukee, insuring that provisions of the federal Title IX Reed Act are followed, and directing the maintenance of escrow accounts, surety bonds and securities to assure that the reimbursement financing provisions of the Unemployment Compensation law are satisfied.

The Wald position is the chief accountant of a large state department and supervises an accounting staff which includes three Accountant 3 positions and 1 Accountant 1 position involved in a full range of accounting functions including general services billing, accounts payable, pre-audit, and accounts receivable. This position has fiscal responsibility for a variety of diverse programs including the Building Trust Fund, Capital Improvement Fund, Bond Security and Redemption Fund, Supplemental Appropriations, attached boards and commissions, certain federal programs as well as the Department of Administration's GPR and program revenue appropriations.

Appellant's position is clearly not comparable to these positions. Appellant's position manages a relatively small fiscal operation both in terms of budget size, \$62 million, and in terms of the number of separate

funding sources and appropriations (4). In addition, the staff supervised by appellant is composed primarily of clerical and paraprofessional positions and does not include any positions classified in the Accountant 3 or 4 classifications of Fiscal Supervisors series. The fiscal operation supervised by appellant's position does not involve a full range of accounting functions. For example, it does not include an accounts payable function. In addition, it is primarily not a stand-alone operation, i.e., it feeds into the UW-Madison's central accounting system.

In contrast, appellant's position is comparable to the Buechner position at the State Laboratory of Hygiene which is classified at the FS1 level. Although the fiscal operation supervised by the Buechner position has a smaller total budget (\$15-\$20 million) than the operation supervised by appellant's position and the Buechner position supervises a smaller staff than appellant's position, this is offset by the fact that the operation supervised by the Buechner position has more diverse funding sources, including contracts and grants, than the operation supervised by appellant's position, and the Buechner position has more direct and frequent contacts with the legislature's Joint Finance Committee than appellant's position. The other aspects of the two operations are very similar.

On the basis of the foregoing, the Commission concludes that appellant's position is more appropriately classified at the FS1 level.


ORDER

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

Dated: June 11, 1987 STATE PERSONNEL COMMISSION


DENNIS P. MCGILLIGAN, Chairperson

LRM:rjk
RK1/2


LAURIE R. McCALLUM, Commissioner

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