

STATE OF WISCONSIN

PERSONNEL COMMISSION

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KATHLEEN A. COSTA and
 CAROL A. HOLLISTER,
 Appellants,

v.

Secretary, DEPARTMENT OF
 EMPLOYMENT RELATIONS,
 Respondent.

Case Nos. 92-0459-PC
 92-0460-PC

* * * * *

DECISION
AND
ORDER

These are appeals of reallocations. Ms. Hollister directly supervises Ms. Costa, and these appeals were heard on a consolidated basis. However, they are separate matters and have been considered and decided on that basis. The classifications at issue are as follows:

Costa: Financial Specialist 2 (PR 1-10) (current) and Financial Specialist 4 (PR 1-12) (requested)

Hollister: Financial Specialist Supervisor 3 (PR 1-12) (current) and Financial Specialist Supervisor 5 (PR 1-14) or Financial Supervisor 2 (PR 1-14) (requested)

The Commission first will address Ms. Costa's appeal.

While in Ms. Costa's opinion, the specifics of her position description (PD) leave something to be desired in terms of not providing sufficient information concerning her job, the position summary which follows is basically accurate:

This is responsible and difficult finance work in a major state agency. This position is responsible for directing important phases of the department's AP/PO policies. Incumbent is responsible for management of the accounts payable, guidance of purchasing procedures, analysis and clarification of budgets in the Western district. Employee has a wide latitude for planning and decision making guided by laws, rules and department policy. Position is under general supervision of the finance supervisor. [Ms. Hollister]

Ms. Costa is not a leadworker per se, although she directs the activities of an LTE, answers other financial (non-Financial Specialists) employee's questions regarding accounts payable and other issues from time to time, and screens bills and invoices to determine which employees handle them. According to Ms. Lucarelli, the Supervisor of Services, who supervises Ms. Costa's supervisor (Ms. Hollister), Ms. Costa is responsible for all contingent fund operations and audits all purchase order vouchers. However, this is in the context of Ms. Costa not having sign-off authority, and Ms. Lucarelli and Ms. Hollister doing summary review in this area and retaining sign-off authority per se. Ms. Costa is involved in data entry (as of the time period in question) for approximately 12% of the time. In addition to mechanically entering the items, she also is performing some review of the items. Ms. Costa also assists people with budgetary problems. She has been involved in developing and maintaining computer programs for accounts payable operations. She implements improvements and efficiencies of various kinds in the programs for which she is responsible. Due to the inexperience of both the current (Ms. Lucarelli) and the prior SOS, appellant has assumed some fiscal responsibilities that are performed more directly in other districts by the SOS.

The Financial Specialist classification specification (Respondent's Exhibit 1) provides in the definition of Financial Specialist 2 that:

FINANCIAL SPECIALIST 2

This is the objective level for positions which process or preaudit routine invoices, travel and contingent vouchers, or other standard financial transactions; and/or maintain accounts payable and accounts receivable or other financial transaction records on automated systems for an agency's programs and operations in accordance with the financial rules and regulations for a limited combination of General Program Revenue (GPR), Program Revenue (PRO - program revenue generated from the sale of services or goods), Segregated (SEG - generated from fees for services) or Federal (FED) funding sources. Positions at this level may have the authority to perform the preceding duties on a delegated basis. Positions at this level require demonstrated knowledge of the financial regulations for some funding sources, such as GPR, PRO, SEG or FED funding sources; require knowledge of some simple cost distribution patterns; reference a larger number of preaudit programs; and are responsible for some cost centers or the processing of fiscal transactions which have been decentralized within the agency to its divisions, institutions, or campuses. Positions at this level

typically function in a centralized environment with a small number of stable appropriations and/or program funding sources. Positions at this level gather information for reporting purposes and apply rules and regulations to routine financial transactions. Work is focused on processing or auditing transactions. Work is performed under general supervision.

The representative positions at this level include the following:

DNR District Financial Specialist - Preaudit and process fiscal transactions in accordance with delegated authority and purchasing delegation in accordance with DNR and DOA policies and procedures for the assigned DNR district area; preaudit and process vendor payments, travel vouchers, travel advances, and vehicle usage reports; and prepare special reports and documents.

Ms. Costa does not dispute that much of this language is applicable to her position, but contends that additional responsibilities, many of which are typically performed by SOS's in other districts, justify a Financial Specialist 4 level.

The Financial Specialist 4 definition includes the following:

This is advanced level for positions performing accounting, preauditing, bookkeeping and auditing duties of a high level of complexity which do not require knowledge of professional accounting or auditing theory. This is evidenced by applying accounting/auditing methods and techniques to new or volatile programs, interpreting applicable rules and regulations for operational enhancements and changes, or by having a large number of applicable rules and regulations to apply. Positions at this level may participate in the development and maintenance of, or audit of automated financial recordkeeping systems, fixed asset, accounts payable, accounts receivable, and/or preaudit functions. Such positions could be located within an agency or a decentralized organizational unit within an agency, such as a division, campus or institution. Such an agency or organizational unit would have a variety of funding sources and cost allocation patterns and the position would have been delegated authority for such fiscal transactions. Positions at this level may function as leadworkers and may prepare, process, analyze, or maintain the financial records for multiple grants and contracts expenditure reports for a broad variety of programs. Positions advise, train and provide procedural assistance to various levels of users about financial systems.

Positions at this level differ from those at the lower Financial Specialist levels in that these positions require knowledge of the financial rules and regulations for a broader variety and complexity of funding sources and cost distribution patterns; participate in the development and maintenance of financial data recordkeeping systems for multiple program

areas, using personal computers or other automated systems; review critical data, analyze and present data to management and make recommendations for improving the operation; require knowledge of multiple specialized program areas and their financial rules and regulations which provide guidelines in addition to those established by the State of Wisconsin Department of Administration, State Bureau of Finance; reference a larger volume and number of non-routine preaudit programs; and are responsible for the greater degree of decentralization of fiscal transactions within the agency to its divisions, institutions, or campuses. Work is performed under general supervision and positions at this level have responsibility for the conduct and results of assigned programs/functions. Contacts are often outside the organization chain of command and reporting is often at the section level or equivalent. Impact of the errors may be beyond the programs or divisions for which the position is responsible, i.e., department, campus, or institution wide or outside the department, campus or institution when functioning as a processing center.

The representative positions at this level include the following:

DH&SS Winnebago Mental Health Institute Lead Financial Specialist -
Responsible for accounts payable function of the institution; audit invoices against receiving reports, purchase order contracts, bids and encumbrance authorizations; code and prepare vouchers for Bureau of Fiscal Services or contingent fund processing; issue purchase orders and pay medical bills for all patient and inmate outside medical expenses; issue and maintain files for accounts receivable and contingent fund; lead the work of lower level Financial Specialists and Fiscal Clerks in the Business Office; and participate in the development and maintenance of the automated fiscal system.

Certain aspects of Ms. Costa's position are consistent with a higher classification than Financial Specialist 2. The Financial Specialist 2 definition states that: "Work is focused on processing or auditing transactions." Ms. Costa is involved in developing and maintaining systems that are used in processing or auditing transactions, developing and implementing program improvements, and providing advice to other employees. There are a number of reasons, however, why Ms. Costa has not sustained her burden of proof to establish by a preponderance of the evidence that respondent's decision not to reallocate her position to Financial Specialist 4 was incorrect.

Some of what Ms. Costa relies on is also identified by the Financial Specialist 3 definition,¹ and she has not demonstrated a basis for

¹ The Financial Specialist 3 classification originally was part of the issue for hearing, but was deleted by stipulation.

differentiating her position at the Financial Specialist 4 level. For example, the Financial Specialist 3 definition provides: "develop and maintain more complex financial data recordkeeping systems for a specialized program(s) area(s) and its financial rules and regulations which provide guidelines in addition to those established by the State of Wisconsin Department of Administration, State Bureau of Finance," while the Financial Specialist 4 definition refers to "using personal computers or other automated systems" in this context. Also, Ms. Costa is not involved with financial rules and regulations beyond those established by DOA.

The Financial Specialist 3 definition also states that: "[p]ositions at this level may train and provide advice, interpretation and information on rules, regulations, policies and guidelines of varying complexity to lower level Financial Specialists." This is another aspect of her work on which Ms. Costa relies for a Financial Specialist 4 level, although she also does not work with other Financial Specialists, as provided in the definition.

The Financial Specialist 3 definition also states: "[W]ork is performed under general supervision and involves having program responsibility for all or part of a function." Thus, to the extent that Ms. Costa can claim this degree of independent responsibility, it is also identified at the Financial Specialist 3 level.²

Another factor weighing against the Financial Specialist 4 level is that her position cannot be distinguished from similar positions in other DNR districts with respect to the provision in the Financial Specialist 4 definition that: "[p]ositions at this level differ from those at the lower Financial Specialist levels in that these positions require knowledge of the financial rules and regulations for a broader variety and complexity of funding sources and cost distribution patterns." (emphasis added)

In a somewhat related vein, Ms. Costa's position does not compare favorably with the representative Financial Specialist 4 position at Winnebago Mental Health Institute (WMHI). This position provides accounting and related

² It is questionable whether Ms. Costa can be said to be "responsible for all accounts payable operations ... audits all purchase order vouchers and is responsible for all contingent fund operations," as Ms. Lucarelli contends (Appellant Costa's Exhibit B), because both Ms. Lucarelli and Ms. Hollister retain final signature authority and perform at least summary reviews of these activities.

services for three separate entities: WMHI, the Wisconsin Resource Center, and the Winnebago Power Plant, which also provides power to the town of Winnebago. This position is involved with a number of different areas of financial regulation, including Medicare and Medicaid. It also serves as a lead worker for three Account Specialist 1's and a Fiscal Clerk 2 and 3. This is a typical attribute of the Financial Specialist 4 level. While Ms. Costa's supervisors have characterized her as a lead worker, she does not meet the definition of leadworker used by DER. Laying to one side the definition, the WMHI position has more responsibility in this area because it is exercising a leadership role with respect to more employees at a higher classification level, as compared to Ms. Costa.

Ms. Costa stressed the contention that the fiscal operation in her district was being executed by a substantially smaller staff than found in other districts and in other operations, handling comparable workloads. Thus she contends that she is personally required to handle a great deal of work, such as data entry, that is being handled in other operations by lower level employees, while at the same time handling more program management oriented responsibilities. The Financial Specialist class specification does not identify as a classification criterion this concept of doing more with less. Ms. Costa has neither been able to demonstrate that her higher-level activities should be considered at the Financial Specialist 4 rather than the Financial Specialist 3 level, nor that her position compares favorably in the context of the classification criteria to other Financial Specialist 4 positions.

Turning to Ms. Hollister's appeal, her position is basically accurately described in her PD, which includes the following position summary:

This position provides guidance to finance personnel and payroll personnel in the financial, personnel and payroll activities. It is responsible for auditing District travel vouchers, sticker and license accounts, safety patrols and misc. accounts. Incumbent is responsible for the management of District payroll, under the general supervision of the Supervisor of Services. This position requires making independent decisions concerning application of a wide variety of rules, regulations and procedural guidelines.

The goals set forth in this PD are: Performance of Managerial and Administrative Finance Duties, 35%; Performance of Auditing Procedures, 25%; Management of Personnel/Payroll Activities, 30%; Management of Time

Reporting Procedures, 10%. Ms. Hollister is supervised by Ms. Lucarelli, the Supervisor of Services (SOS) and an Administrative Officer 1, and Ms. Hollister supervises a Financial Specialist 2 (PR 01-10) (Ms. Costa), a Clerical Assistant 2 (PR 02-07), and a Payroll and Benefits Assistant (PR 02-09).

The Financial Specialist Supervisor 5 class specification includes the following definition:

This is the objective level for positions which (1) supervise Financial Specialist 4 positions; (2) supervise a combination of Fiscal Clerks and Financial Specialist 4 positions; or (3) supervise nonfinancial positions at levels counterpart to the Financial Specialist 4 level and in addition spend the majority of the supervisory position's time on Financial Specialist duties.

Positions at this level differ from those identified at the lower Financial Specialist Supervisor levels in that these positions require knowledge of the financial rules and regulations for a broader variety and complexity of funding sources and cost distribution patterns; develop and maintain financial data recordkeeping systems for multiple program areas, using personal computers or other automated systems; require knowledge of multiple specialized program areas and their financial rules and regulations which provide guidelines in addition to those established by the State of Wisconsin Department of Administration, State Bureau of Finance; a larger volume and number of preaudit programs; and the greater degree of decentralization of fiscal transactions within the agency to its division, institutions, or campuses. Work is performed under general supervision.

It is clear that Ms. Hollister's position does not meet any of the three allocations set forth in the first paragraph of this definition. She does not supervise either any Financial Specialist 4's or positions at counterpart levels. In other DNR districts, positions have attained the Financial Specialist Supervisor 5 level by supervising a Purchasing Agent 1 (PR 01-12), counterpart to the Financial Specialist 4 level.³ Ms. Hollister contends this is inequitable because such supervision is only a small percentage (less than 5%) of those positions' time. She also contends that her supervisory activities are equivalent because they require knowledge of purchasing rules and guidelines for the supervision of the pre-audit and accounts payable operations in her district. Nevertheless, the classification of supervisory

³ The purchasing agent in Ms. Hollister's district reports to Ms. Lucarelli.

positions based on the pay ranges of their subordinate positions is prevalent throughout the state classification system, and is explicitly written into the Financial Specialist Supervisor class specification, and the Commission lacks the authority to essentially rewrite the class specifications on the basis of perceptions of equity, see, e.g., Zhe v. DP, 80-0285-PC (11/19/81); affirmed, Dane Co. Circuit Court, Zhe v. PC, 81CV6492 (11/2/82).

Ms. Hollister also relies on the 30% of her time that she is engaged in discharging personnel and payroll responsibilities. There are two problems with this contention. One is that neither the Financial Specialist Supervisor 5 nor the Financial Supervisor 2 definitions recognize this kind of work. The second is that respondent's witness (Ms. Tomer) testified that this work could be identified in the Payroll and Benefits Specialist 2 or 3 classifications (PR 02-11 and 02-12), which would not, in any event, appear to support a two or three pay range higher classification for appellant's position. Ms. Hollister argued that she performs activities such as contract and FLSA interpretation that are normally performed by a personnel manager. However, Ms. Tomer noted parts of the Payroll and Benefits Specialist 3 class specification which were consistent with these activities, and the Commission must conclude that Ms. Hollister did not sustain her burden of proof on this point.

In order to be classified at the Financial Supervisor 2 level, a position must spend the majority of its non-supervisory time on "job responsibilities that are identified as professional Accountant - Journey or Auditor - Journey duties." (Financial Supervisor 2 definition, Respondent's Exhibit 2). Many of the activities Ms. Hollister relies on can be identified at the lower, objective level, as well as the higher, journey level. While it is correct that a journey level position may well be performing a substantial amount of work that could be identified with an objective level classification, the class specification requires that: "[t]he majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level." (Accountant class specification, para. I.D., Respondent's Exhibit 16). Ms. Hollister has not sustained her burden of proof on this point. Also, Ms. Hollister's position does not compare favorably to representative journey level positions, which tend to have a broader scope of responsibility which is consistent with the language in the journey class definition that: "[a]ccountants at this level generally are responsible for the

accounting of a centralized organization, some cost centers or a small decentralized agency." Ms. Hollister did not identify any Financial Supervisor 2 positions to which her position compared.

ORDER


1. Respondent's action reallocating Ms. Costa's position to Financial Specialist 2 rather than Financial Specialist 4 is affirmed, and this appeal is dismissed.

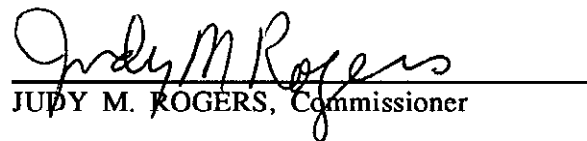
2. Respondent's action reallocating Ms. Hollister's position to Financial Specialist Supervisor 3 rather than Financial Specialist Supervisor 5 or Financial Supervisor 2 is affirmed, and this appeal is dismissed.

Dated: May 16, 1994 STATE PERSONNEL COMMISSION


LAURIE R. McCALLUM, Chairperson

AJT:dkd


DONALD R. MURPHY, Commissioner


JUDY M. ROGERS, Commissioner

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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 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. (§3020, 1993 Wis. Act 16, amending §227.44(8), Wis. Stats.)