

STATE OF WISCONSIN

BEFORE THE WISCONSIN EMPLOYMENT RELATIONS COMMISSION

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**DEBBIE CHIAPPETTA**, Appellant,

v.

Secretary, **DEPARTMENT OF EMPLOYMENT RELATIONS**, Respondent.

Case 626  
No. 63027  
PA(der)-83

(Previously Case No. 01-0078-PC)

**Decision No. 30760**

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**Appearances:**

**Debbie Chiappetta**, 4622 South 47<sup>th</sup> Street, Greenfield, Wisconsin 53220, appearing on her own behalf.

**David Vergeront**, Attorney at Law, P.O. Box 7855, Madison, Wisconsin 53707-7855, appearing on behalf of the Department Employment Relations (now Office of State Employment Relations).

**DECISION AND ORDER**

Pursuant to s. 230.44(1)(b), Appellant Debbie Chiappetta filed a timely appeal of a denial of a reclassification from Financial Specialist 4 to Financial Specialist 5 with the Wisconsin Personnel Commission. The Department of Employment Relations (DER) (now Office of State Employment Relations (OSER)) filed a Motion for Summary Judgment. After the matter was fully briefed, the Personnel Commission denied the motion on October 2, 2002.

Commissioner Anthony J. Theodore was designated as the hearing examiner and presided over a contested case on January 23, 2003, at the Commission's office in Madison, Wisconsin. A briefing schedule was established and the record closed on March 7, 2003, after receipt of Appellant's letter. While the matter was still pending, the Personnel Commission was abolished pursuant to 2003 Wis. Act 33, effective July 26, 2003, and the authority for

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processing this matter was transferred to the Wisconsin Employment Relations Commission (WERC). Because a proposed decision was not issued before the Personnel Commission was abolished, those Commissioners of the WERC who are signing this decision have listened to the entire tape recording of the hearing and have reviewed the exhibits introduced at hearing.

The issue in this matter was agreed to as follows:

Whether respondent's decision to deny the Appellant's request to reclassify her position from Financial Specialist 4 (FS4) to FS5, was correct.

For the reasons set out below, the Commission affirms the respondent's decision.

The effective date of the reclassification request was December 17, 2000.

Appellant is employed in the Controller's Office of the University of Wisconsin-Milwaukee (UW-M). Except as otherwise noted, Appellant's position description, identified as "Corrected PD, Revised 9/15/00 PD to correct percents" and signed by Appellant on December 3, 2001, accurately describes Appellant's duties during the relevant time period as follows:

**POSITION SUMMARY:** Under general supervision, establish and administer processes to manage the University of Wisconsin-Milwaukee Travel contracts; financial transaction approval and processing for travel expense reimbursements; Academic Support Service Agreements (ASSA) and non-salary payments to individuals (PIR). Establish and coordinate processes to manage the GECAP MasterCard, corporate travel card program. Establish and coordinate the 1099 tax-reporting program. Establish and coordinate the campus support for payments to foreign nationals. Establish and coordinate the administration of the Campus Procurement Card Program.

UWM processes \$6.2 million in travel, ASSA and PIR expenditures each year.

UWM has full delegated PreAudit authority from UW system and therefore is ultimately responsible and accountable for proper controls and the accuracy of each transaction.

Requires knowledge of the financial rules and regulations for all funding sources at UWM.

Advise, train and consult with all levels of the campus community regarding travel, ASSA and related issues.

<u>Time</u>	<u>Goals and Worker Activities</u>
50%	<b>A.</b> Pre-audits of all travel expense reimbursements, employee tuition reimbursements, Academic Support Service Agreements and Non-Salary Payments to Individuals. Approximately 600 transactions are processed each month.
15%	<b>B.</b> Management of the UWM Travel Contracts
10%	<b>C.</b> Management of the UWS GECAP MasterCard Program.
5%	<b>D.</b> Coordinate the 1099 tax reporting function
10%	<b>E.</b> Provide campus support in the payments to Foreign Nationals
10%	<b>F.</b> Responsible for all communications regarding travel, ASSA and related issues to the University community.

While UW-M uses more than 40 funding sources, UW-Madison uses 72. Contrary to what is suggested by her position description, Appellant regularly uses only 21 funding sources in her work.

The changes between this position description and Appellant's prior (April 1999) position description include 5% new duties in goal C, 5% new duties in goal D, reduction of 10% in goal A and 5% in goal B and an expansion of 5% in goal E, for a 15% difference between the old and new position descriptions.

The Financial Specialist Classification Specification includes the following language:

The following position characteristics are considered indicators of increased complexity within the Financial Specialist classification series. The degree to which these characteristics are present are an indication of a position's greater complexity.

- Complexity of laws and regulations applied.
- Preparation and reconciliation of complex accounting schedules and records.
- Complexity of financial schedules and reports being prepared.
- Presentation of result to higher level positions.
- Working with organizations and people outside of the agency and outside of state government.
- Working in complex automated and/or manual financial systems and applications.
- Multiple funding sources and cost distribution patterns of assigned tasks.

- Degree of DOA delegation to the agency for functions assigned to position.
- Decentralization of fiscal transactions with the position working with programs and people across different lines of authority.
- Training of other staff members.
- Ability to exercise good judgment and discretion in interpreting policies rather than just applying preexisting regulations.
- Degree of control for handling disputes and discrepancies and the authority the position has in negotiating a final settlement.

The Classification Specification defines the two levels at issue in this dispute in the following manner:

## II. DEFINITIONS

### FINANCIAL SPECIALIST 4

This is the 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 of 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.

Representative Positions . . . .

UW-Madison Accounting Services Chief Interdepartmental Expenditure Preauditor – Under the general supervision of the Financial Systems Operations Manager, coordinate the preaudit of all interdepartmental expenditure transfers for the UW Processing Center (UW-Madison, UW-Milwaukee, UW-Green Bay, UW-Parkside, UW Centers and UW Extension) and prepare them for voucher entry to the UW Accounting Control System; advise and consult with all levels of accounting system users; perform monthly and annual reconciliation of expenditures recorded for the UW Processing Center with the State Department of Administration records; and investigate and resolve errors pertaining to internal university transactions. . . . .

**FINANCIAL SPECIALIST 5**

This is the advanced level for positions performing accounting, preauditing, bookkeeping and auditing duties of the highest 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 participate in the development and maintenance of, or audit of automated financial recordkeeping systems, fixed asset, accounts payable, accounts receivable, and/or preaudit functions for a

broad and complex variety of specialized programs which require knowledge of those programs' financial rules and regulations. Positions at this level function very independently with significant authority and control over the function they perform. Positions may have frequent contacts with individuals outside the organization, administer/manage large specialized volatile accounts and play a lead role in incorporating and integrating new laws and mandates in the system. Positions at this level may function as leadworkers and may prepare, process, maintain and analyze, and present or assist in the presentation of the financial records for the broadest variety of grants and contracts expenditure reports. Positions advise, train and provide procedural assistance to various levels of users about the financial system.

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 the broadest variety of funding sources, cost distribution patterns, and specialized programs which provide guidelines in addition to those established by the State of Wisconsin Department of Administration, State Bureau of Finance; review critical data, analyze and present data to management and make recommendations for improving the operation; reference a larger volume and number of non-routine specialized 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 the assigned program/functions. Contacts are often outside the organization and reporting is to a high level technical person or section level. Impact of the errors may be beyond the programs or divisions for which the position is responsible, i.e., department, campus, institution wide or outside the department, campus or institution when functioning as a processing center.

Representative Positions . . . .

UW-Madison Contingent Fund/Cash Management Financial Specialist – Direct the recording and processing of revenue from all UW Processing Center Institutions (including UW-Madison, UW-Milwaukee, UW-Parkside, UW-Green Bay, UW Center System and UW Extension), including the deposit of revenues to the State Treasury and reconciliation of amounts as well as the distribution of the revenue to the Accounting Control ledgers (average of cash balances invested is approximately \$89 million. Receipts deposited in fiscal year 1990-91 were in excess of \$1 billion); perform daily audits of all revenue transactions processed; administer the University Contingent Fund, a revolving disbursement fund of \$1,007,950 used to expedite expense and refund checks, and loan and scholarship payments. Fund disbursements in fiscal year

1990-91 were in excess of \$243 million with over 262,000 checks written per year; maintain disbursement distribution records to account for reimbursement from various sources; provide general technical assistance and consult with all levels of users of the UW Accounting System; and perform various banking services using specialized programs such as the OnLine Banker and Elan Visa/Master Card Operations.

Sometime after the FS classification became effective in 1992, accounting for the UW System was reorganized and the UW Processing Center no longer exists.

The highest FS classification level that mentions auditing of travel expenses is the FS3 level.

Appellant's responsibilities are no more complex than those of the FS4 representative position described above. Appellant's duties only encompass reconciliation of UW-M accounts, while the FS4 representative position includes FS responsibilities covering all of those campuses served by the former UW Processing Center, one of which was UW-M.

Appellant's responsibilities are significantly less complex than those of the FS5 representative position described above, which also encompassed all of the campuses covered by the old UW Processing Center and included *many* more transactions and *much* higher dollar amounts than Appellant.

Appellant identified Therese Buros-FS5 (UW-Madison) as a person performing similar duties. At the time of hearing, Ms. Buro's position description (Resp. Exh. 12) included the following summary and goals:

**SUMMARY:** Under the general supervision of the Financial Systems Operations Manager this position coordinates the pre-audit of all interdepartmental expenditure transfers and prepares them for voucher entry into the UW Legacy Accounting System for the University of Wisconsin-Madison. UW-Accounting Services has full delegated pre-audit authority from UW System Administration and therefore is ultimately responsible and accountable for proper controls and the accuracy of each transaction. Perform monthly and annual reconciliation of expenditures and revenue recorded for the UW Legacy Accounting system with the State of Wisconsin Department of Administration records. Perform monthly reconciliation of the UW-Madison Contingent Fund checking account with the UW's designated bank (Firststar). Advising and consulting with all levels of legacy accounting system users. Investigate and resolve errors pertaining to internal UW-Madison transactions.

<u>Time</u>	<u>Goals and Worker Activities</u>
25%	<b>A.</b> Pre-audit of all non-payroll interdepartmental expenditure transfers and Student Financial Aid payments that flow through the UW Legacy Accounting System. Approximately 400 groups of transfers are processed each month. This also includes inter-unit transfers between UW-Madison and UW-Extension.
10%	<b>B.</b> Coordinate the preparation of all nonpayroll [sic] interdepartmental transfer payments for voucher entry.
15%	<b>C.</b> Advising and consulting with all levels of users of the UWPC financial information system.
20%	<b>D.</b> Reconciliation of expenditures and revenue recorded by the UW Legacy accounting system with records of the State of Wisconsin Central Accounting System (Wismart).
15%	<b>E.</b> Reconciliation of UW-Madison Contingent Checking Account with the University working bank, Firststar.
10%	<b>F.</b> Perform Fringe Benefit Clearing Account Reconciliation.
5%	<b>G.</b> Miscellaneous Duties.

The Buros position processes 10,000 to 80,000 transactions per month and regularly deals with all 72 funding sources in the reconciliation of expenditures and revenues referenced in Goal D, where the reconciliation of the UW Legacy system involves multiple UW System campuses. In reconciliation of the UW-Madison Contingent Fund, Buros must deal with 250 deposits and credits per month as well as approximately 1,200 cleared checks and 600 uncleared checks each month.

The Buros position requires work of higher complexity than Appellant's in that Ms. Buros' reconciliation responsibilities in goal A encompass both UW-Madison, which is by far the largest university in the UW System, and UW-Extension. Her responsibilities in goal D extend to all campuses in the UW System. In contrast, the Appellant's responsibilities involve far fewer funding sources, far fewer transactions, far smaller dollar amounts and only one campus, UW-M, which is a much smaller campus than UW-Madison. Ms. Buros' responsibilities are more complex than Appellant's responsibilities.

Gary Smith's position at UW-Madison was reclassified from FS4 to FS5 in May 1997. His position description contains the following summary:

**POSITION SUMMARY:** Under general supervision, establish and manage processes to manage the Physical Plant billing process; manage financial transaction processing for the Division of Facilities Planning and Management (FP&M); manage the processing of all transactions related to fund 109 utility



appropriation; and coordinate the purchase and ongoing transactions related to all communication devices for FP&M, including telephone, cellular phones, pagers, and two-way radios.

FP&M processes \$60 million in non-salary expenditures each year, including \$26 million in utility-related expenditures. Revenue collected through internal and external billings through the Finance and Budget office is \$23 million per year.

FP&M includes nearly 1000 employees and is responsible for maintaining all the buildings on the UW-Madison campus as well as the facilities of UW-Extension, University of Wisconsin Hospital and Clinics, the Forest Products Lab and VA Hospital (both of which are federally owned), the State Historical Society and the Wisconsin Alumni Research Foundation (WARF). The Smith position managed billings of over \$16 million annually within these entities. Until he retired in 1999, Mr. Smith had leadwork responsibility for 3 other Financial Specialists as well as 2 student employees. His position also managed the processing of all transactions related to the 109 utility appropriation for the entities listed above, all of which are serviced by the heating plants of UW-Madison.

The Smith position is more complex than Appellant's position in terms of the number of campuses and outside entities and the amount of funds involved. The Smith position also serves as a leadworker while the Appellant does not.

Deborah Sherven was reclassified from FS4 to FS5 in October 1998. The position description for her position at the Department of Transportation contains the following language.

**POSITION SUMMARY:** This is the advanced level financial specialist position for the Bureau of Highway Real Estate. The position performs accounting, pre-auditing, bookkeeping and auditing duties of the highest level of complexity in accordance with the Delegation Agreement between the Division of Business Management-Bureau of Finance Services (BFS) and the Division of Infrastructure Development-Bureau of Highway Real Estate. This position has substantial responsibility for the statewide coordination, implementation and administration of all statewide Real Estate contract expenditures. . . .

The Sherven position is readily distinguishable from the appellant's position because it has *statewide* responsibilities for all expenditures submitted for payment by district offices and consultants relating to DOT's Real Estate program. Appellant's responsibilities only extend to the UW-M campus and are not statewide.

Anne Marie Zielesch's position at UW-M's Golda Meir Library was reallocated from Educational Services Assistant 2 (ESA2) to Financial Specialist 5 in 1993 when the ESA series was abolished pursuant to a classification survey. During that survey, individuals were placed in classifications using a "policy capturing" method which is designed to maintain employee pay ranges as much as possible. The Zielesch position was responsible for budgeting and accounting functions at the Golda Meir library. It was no more complex than the UW-Madison General Library System (GLS) Financial Specialist position responsible for the GLS budgeting and accounting functions which is identified as a representative position at the FS 4 level. The classification was maintained at the FS 5 level until 1999 when Ms. Zielesch left. The vacancy was then filled at a different level.

It would be inappropriate to rely on the Zielesch FS5 position as a comparison to the Appellant's position because the Zielesch position was assigned to the FS5 level in order to maintain the incumbent's salary and the position did not meet the FS5 specifications.

The Appellant's position is comparable to the Janice Gomez position in Letters and Science Administration, UW-Milwaukee, which is classified as an FS4. That position description contains the following summary:

**POSITION SUMMARY:** Function as assistant to the UBR (Unit Business Representative) and as budget and policy analyst for all departments and funding sources for S&E and capital for the College of Letters and Science (*consisting of 21 departments, 11 Centers and Facilities, 12 Non-Degree Programs, and 17 Inter-department majors & degree programs*) of the University of Wisconsin-Milwaukee. Funding sources include GPO (101, 104, 114, 115), PRO (128), Gift (133), FEE (131, 132, 136), FED (150, 402), Trust (161, 162), Sales Credits, and 203 Foundation Accounts totaling five million dollars. Independently formulate biennial and annual budgets; allot and monitor funding levels authorized in the legislative process; direct all budgeting and accounting functions; direct system development and budgeting and accounting policy and procedure development. The incumbent is the key person in the College when pilot programs are being conducted and acts as liaison with such offices as: Purchasing, Travel, Accounts Payable and UW-Madison. Incumbent has exclusive responsibility for College Foundation general and thirty-three sub-accounts totaling \$50,000. Only a cursory review of tasks is performed by UBR.

Appellant's position works with a comparable number of funding sources and is responsible for comparable dollar amounts as the Gomez position.

Appellant contends that her position should be reclassified from a Financial Specialist 4 to a Financial Specialist 5. She has the burden of proof to demonstrate that the position description at the time of the request for the reclassification is a best fit with the FS5 classification. JACKSON V. STATE PERSONNEL BOARD, Dane County Circuit Court, 164-086, 2/26/79. It is Appellant's burden to show that her position is correctly classified at the higher or requested level, rather than merely showing that the decision to classify at the lower level was incorrect. SVENSSON V. DER, 86-0136-PC, 7/22/87. The "best fit" is determined by the classification specification that reflects the job duties on which the employee routinely spends a majority of her time. BROOKE V. UW SYSTEM & DER, 99-0034-PC, 2/28/2002.

A reclassification is

the assignment of a filled position to a different class by the administrator as provided in s. 230.09(2), Wis. Stats., based upon a logical and gradual change to the duties or responsibilities of a position or the attainment of specified education or experience by the incumbent. ER-Pers 3.01 (3), Wis. Adm. Code.

According to one of its witnesses, OSER looks for a minimum change in duties of 25% to support a reclassification. Inasmuch as the change in Appellant's position was only 15%, respondent would deny the reclassification on that basis alone.

However, a certain percentage of change does not have to be shown in order to justify a reclassification, only such change that would take a position's classification from one level to another. JESSE V. DHSS & DER, 92-0036-PC, 9/18/92. Thus we must examine the position in terms of whether there was some form of change to Appellant's duties so that the majority of her duties during the relevant time period were at the FS5 level.

Appellant's position description states that she spends 50% of her time on pre-audits of all travel expense reimbursements, employee tuition reimbursements, Academic Support Service Agreements and Non-Salary Payments to Individuals. Approximately 600 transactions are processed each month. As testified to at the hearing in this matter, and confirmed by a review of the Class Specification, the highest level at which travel expenses are mentioned in the FS specifications is the FS3 level. However, Appellant performs the pre-audit function for more than travel expenses and is responsible for other functions.

The Financial Specialist class specification has five (5) levels, each requiring a greater degree of complexity in the work that is performed. Appellant argues that her position should

not be compared to other positions, at any level, but should only be compared to the class specification. Unfortunately, it is impossible to determine “the highest level of complexity” in a vacuum. One cannot evaluate if a position requires “the broadest variety of funding sources, cost distribution patterns and specialized programs” without reference to other positions. This is precisely the reason that the class specification itself includes a partial listing of “representative positions.”

The class specification provides a list of position characteristics that are considered indicators of increased complexity. Implicit in that list and in the references in the representative positions to dollar amounts and numbers of transactions is the notion that dealing with more funding sources, dealing with larger amounts of money, processing greater numbers of transactions, as well as interacting with greater numbers of individuals and agencies inside and outside of one’s agency add to the complexity of a position and support higher placement on the rungs of the Financial Specialist ladder.

Appellant performs significant functions for the UW-Milwaukee campus. Her work processes approximately 600 transactions per month, amounting to \$6.2 million in travel, ASSA and PIR expenditures. However, this is significantly less than the Buros position that processes 10,000 to 80,000 transactions per month or the Smith position that processed \$60 million in non-salary expenditures each year, including \$26 million in utility-related expenditures.

Appellant testified that she regularly works with 21 funding sources. According to her supervisor, there are more than 40 funding sources in use at UW-M. The Commission notes that Appellant’s testimony varied somewhat with her response to an interrogatory (Resp. Exh. 33, #6). There, Appellant indicated that she listed 25 funding sources she worked with “all the time.” The Commission adopts Appellant’s testimony as the most accurate information. In contrast, the Buros position handles up to 72 different funding sources.

The Buros position spends 20% of its time reconciling expenditures and revenues recorded by the UW Legacy accounting system with the records of the State of Wisconsin Central Accounting system and 15% of its time reconciling the UW-Madison Contingent Checking Account with the University’s bank. Though housed in a particular part of an agency at the University of Wisconsin-Madison, the Smith position was responsible for billing entities both within and without the University.

Appellant’s position is less complex than these positions, with her duties more closely resembling those of the Gomez position which is classified at the FS4 level.

Appellant points to the Zielesch position as an FS5 that has responsibilities similar to hers. There was clear testimony from the author of the class specifications that this position was not properly classified at the FS5 level and had been placed there as a result 1) of an administrative support survey that eliminated another series and 2) a policy that the survey

would not result in a lowering of pay ranges for anyone. The classification was changed after Ms. Zielesch left the position. The fact that Zielesch was misclassified cannot form the basis for further misclassification of personnel. As the Commission stated in *LULLING & ARNESON v. DER*, 88-0136, 0137-PC, 9/13/89:

The Commission, in deciding the instant case, follows that line of cases, which establish that classification specifications should prevail over equitable considerations or instances of improper application of the specifications. (*ZHE ET AL. v. DHSS & DP*, 80-285-PC (11/19/81), affirmed by Dane County Circuit Court, *ZHE ET AL v. PC*, 81-CV-6492 (11/2/82); *KENNEDY ET AL v. DP*, 81-180, etc-PC (1/20/83); *MCCORD v. DER*, 85-0147-PC (3/13/86).

Given all of the foregoing, we conclude that Appellant's position is correctly classified as a Financial Specialist 4.

**ORDER**

Respondent's decision is affirmed and Appellant's appeal is dismissed.

Dated at Madison, Wisconsin, this 15th day of January, 2004.

WISCONSIN EMPLOYMENT RELATIONS COMMISSION

Paul Gordon /s/

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Paul Gordon, Commissioner

Susan J. M. Bauman /s/

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Susan J. M. Bauman, Commissioner

Chairperson Judith Neumann did not participate in the consideration of this matter.

Parties:

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